ATTORNEYS AT LAW

ald M. Sullivan Jesse T. Mountjoy Frank Stainback James M. Miller Michael A. Fiorella Allen W. Holbrook R. Michael Sullivan Bryan R. Reynolds Tyson A. Kamuf Mark W. Starnes C. Ellsworth Mountjoy Susan Montalvo-Gesser

May 1, 2009

#### Via Federal Express

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

In the Matter of: Notice and Application of

RECEIVED

MAY 0 4 2009

PUBLIC SERVICE

COMMISSION

Re: In the Matter of: Notice and Application of Big Rivers Electric Corporation for a General Rate Adjustment in Rates, P.S.C. Case No. 2009-00040

Dear Mr. Derouen:

Enclosed on behalf of Big Rivers Electric Corporation are an original and seven copies of its responses to the Commission Staff's third data request and KIUC's second data request. I certify that a copy of this letter and a copy of the responses have been served on the attached service list.

Sincerely,

Tyson Kamuf

TAK/ej Enclosures

cc: Mark A. Bailey David Spainhoward Service List

Telephone (270) 926-4000 Telecopier (270) 683-6694

1

100 St. Ann Building PO Box 727 Owensboro, Kentucky 42302-0727

## SERVICE LIST BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040

Hon. Dennis Howard Assistant Attorney General Office of the Attorney General Utility & Rate Intervention Division 1024 Capital Center Drive, Suite 200 Frankfort, KY 40601-8204

Michael L. Kurtz, Esq. Boehm, Kurtz & Lowry Suite 1510 36 East Seventh Street Cincinnati, OH 45202

#### **VERIFICATION**

I verify, state, and affirm that the data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

<u>C. William Blackburn</u>

COMMONWEALTH OF KENTUCKY COUNTY OF HENDERSON

SUBSCRIBED AND SWORN TO before me by C. William Blackburn on this the  $2^{q^{t_{A}}}$ day of April, 2009.

)

)

Rotary Public, Ky. State at Large My Commission Expires 2/21/2010

#### **VERIFICATION**

I verify, state, and affirm that data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

David A. Spainhoward

COMMONWEALTH OF KENTUCKY ) COUNTY OF HENDERSON )

SUBSCRIBED AND SWORN TO before me by David A. Spainhoward on this the  $2\tau^{\prime\prime}$ day of April, 2009.

Notary Public, Ky. State at Large My Commission Expires  $\frac{2}{2}/2$ 

#### **VERIFICATION**

I verify, state, and affirm that the data request responses filed May 4, 2009, by Big Rivers Electric Corporation, for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

William Steven Saelye

COMMONWEALTH OF KENTUCKY ) COUNTY OF Defferson )

SUBSCRIBED AND SWORN TO before me by William Steven Seelye on this the  $30^{1k}$  day of  $4p^{-1}$ , 2009.

Notary Public, Ky. State at Large My Commission Expires 08/02/2010



Refer to Big Rivers' Application, Exhibit 46, Seelye-2, pages 1 and 2 and 1 Item 1) Big Rivers' Response to Commission Staff's First Data Request, Item 19. 2 The first column on page 1 of Exhibit 46 lists Big Rivers' test year 3 a. revenues and revenue requirements using broad account titles. Provide a schedule that 4 separates each of these broad accounts into the more detailed Uniform System of 5 Accounts ("USoA") account titles and numbers as listed in Item 19. For each account 6 listed on the schedule provided in this response, show the test year balance as stated on 7 the trial balance provided in response to Item 19 and explain any differences in the 8 9 account balances. On pages 1 and 2 of Exhibit 46 Big Rivers proposed adjustments to b. 10 test year operations. Show the impact of these adjustments on each USoA account shown 11 on the schedule provided in response to Item a. above. 12 Using the schedule provided in response to Item b. above, make 13 c. whatever adjustments (with full explanation of each adjustment) necessary to restate the 14 cash basis statement of revenue requirements to an accrual basis pro forma income 15 statement. Examples of adjustments would be to remove debt service principal payments 16 and capital expenditures from the schedule; add normalized test year depreciation 17 expense; and adjusting to the actuarial expense for post retirement benefits if the expense 18 included in the cash basis income statement includes cash contributions to retirement 19 accounts. Proper response to this request will result in a pro forma income statement 20 showing detail of each USoA account balance separately and the annual net income that 21 22 Big Rivers expects to recognize from its requested rate increase. 23 d. Using the pro forma income statement provided in response to Item c. above, show the calculation of the following: 24 Times Interest Earned Ratio ("TIER"); 1) 25 2) Operating TIER; 26 Debt Service Coverage ("DSC"); and 27 3) 4) Operating DSC. 28 29 30 31 32 Item 1 33 Page 1 of 3

1	<b>Response)</b> a. The first column on page 1 of Exhibit 46, Seelye-2 to Big Rivers'
2	Application corresponds to the first column of page 1 of Exhibit 40 to Big Rivers'
3	Application Statement of Cash Flows (Direct method), page 1 of Exhibit 40 generally
4	being in the Statement of Operations format. The first 3 numerical columns of <u>Schedule</u>
5	$\underline{\mathbf{A}}$ attached hereto separate the broad categories reflected on page 1 of Exhibit 46, Seelye-
6	2 into the Statement of Operations format, referencing the appropriate line numbers of a
7	Statement of Operation trial balance attached hereto as Schedule B, such trial balance
8	being in the format of Big Rivers' Response to Commission Staff's First Data Request
9	Item 19. Schedule A also details each reconciling component between the cash flow
10	based and the accrual based Statement of Operations.
11	b. The last 2 columns of Schedule A present the pro forma
12	information of Exhibit 46, Seelye-2 on the accrual basis, which is also reflected on
13	Schedule B, and detailed on Schedule C hereto.
14	c. Detailed Schedules A, B and C were used to generate the
15	accrual based pro forma statement of operations shown on <b>Schedule D</b> hereto, the only
16	difference being that Schedule D also reflects the requested \$24,901,711 member tariff
17	rate increase.
18	d. Schedule D also provides the calculation of TIER, Operating
19	TIER, DSC and Operating DSC. The following formulas were used for these
20	computations:
21	
22	TIER = (Margins + Interest on Long-Term Debt)/Interest on Long-Term Debt
23	Operating TIER = (Operating Margins + Interest on Long-Term Debt)/Interest on Long-
24	Term Debt
25	DSC = (Margins + Interest on Long-Term Debt + Depreciation Expense)/(Interest on
26	Long-Term Debt + Principal Due)
27	Operating DSC = (Operating Margins + Interest on Long-Term Debt + Depreciation
28	Expense)/(Interest on Long-Term Debt + Principal Due)
29	
30	
31	
32	Item 1
33	$\frac{1}{2}$

33

	RESP	BIG RIVERS ELECTRIC CORPORATION'S ONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009
1	As Big River	rs stated in its Application, while accrual based TIER and DSC ratios may
2	appear robus	t, Big Rivers' rate request using the cash needs approach results in a cash
3	based post-ca	apital expenditure DSC of 1.0.
4		
5	Witness)	C. William Blackburn
6		
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31		
32		Item 1
33		Page 3 of 3

#### Schedule A, page 1 of 4

	Big Rivers Electric Corporation's Response to Commission Stat Item 1	ffs Third Data Request of April 20, 2009			_
	Big Rivers Electric Corporation's Response to Commission	the Cash Elow		Pro forma	karder in Stand
		Accrual to Cash Flow		Adjustments to	Pro forma
	10000			Statement of	Statement of
	Historical Test Year (12 months ended 11/30/2008)			Operations	Operations
	Historical for	•	Amount	(40 720 507)	189,212,392
	Statement of	Account Description	(5,079,102)	(2,410.574)	27.097.414
	a tratage Accrual to Cash Statement	Number 142100 CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	6,952,253		
	(Direct Method) Flow (June 200 (June 76-125)	142100 CUSTOMER ACCOUNTS RECEIVABLE 412100 WKEC CONTRIBUTION TO CAP AMORT TO INCOME	(25,771,840		
	213,622,001 (5,079,102) 208,542,899 (integration of the state of the s	412100 WKEC CONTRIBUTION TO CAL AND A CONTRIBUTICAL AND A CO	(1.660,453		
Sevenues	42,105,193 (12,597,205) 29,507,988 (mes 24 66)		(413,963		
1 Electric Energy Revenues 2 Income From Leased Property (Net)	42,100;		3,818		
2 Income From Leases From		A COT DEC - WKE MEDICAL FILEN	(696,673		
3		143710 ACCT REC - E.ON-US - UNWIND 143720 ACCTS REC - E.ON-US - UNWIND-ADD'L AMOUNT	1,914,100		
4		143720 ACCTS REC - E.ON-US - UNWIND-ADD'L AMOUNT 143725 ACCTS REC - E.ON-US - UNWIND-ADD'L AMOUNT	18,09		
5		143725 ACCTS REC - E.ON-US - UNWIND-ADD CHASED ASSETS 143800 ACCTS REC-WKC PROPERTY TAXES ON LEASED ASSETS	(3,00		
6		143800 ACCTS REC-WKEC PROPERT TAKES 173100 ACCRUED UTILITY REVENUE - LEM TRANSMISSION 173100 ACCRUED DEPLEMENT	(1,004,33		
7		ACCEDO DEFERRED DEDITION OF THE OWNER	315,08		
8			607,74	5	
9			7,141,96	9	
10		232710 ACCIS PATHICELENE INCOME 253200 DEFERRED CREDIT-LEASE INCOME	(12,597,20	15)	15,604,211
11			10,5		10,004,222
12		143420 ACCTS REC - WKEC/TRANSMISSION	(8,8		
13		143420 ACCIS REC WRECH THE AND	48,3		
14	10,157,117 (lines 126-146)	25300 CUSTOMER DEPOSITS 253350 DEFERRED CREDIT-CEN EXCESS REACTIVE PWR 253350 DEFERRED CREDIT-CEN EXCESS REACTIVE POWER	34,8		
15 and Income	10,072,208 84,910	253350 DEFERRED CREDIT-CEN EXCESS REACTIVE POWER 253360 DEFERRED CREDIT-ALCAN EXCESS REACTIVE POWER	84,9	10	
15 16 Other Operating Revenue and Income		253360 DEFERRED CREDITALEAR DIE	04,-	(16,293,987)	231,914,017
17				0	0
18				0	(110 174 445)
19	765 799,402 (17,591,397) 248,208,004		4,163,	204 (3.027,208)	) (119,174,446)
20 a patronage Capital	265,799.402 (27,000,000,000,000,000,000,000,000,000,0	232301 ACCOUNTS PAYABLE-PURCHASED POWER	166		
20 21 Total Oper. Revenues & Patronage Capital 21 Total Oper. Revenues & Patronage Capital	0 0 0	232301 ACCOUNTS PAYABLE-PWR SCHEDULED-ECAR-ARS	4,329	659	(7,054,475)
	(116.147.238) (lines 147-1//)	232301 ACCOUNTS PAYABLE-PURCHASED FORMAS 232302 ACCOUNTS PAYABLE-PWR SCHEDULED-ECAR-ARS		.191) 403,983	3 (7,054.475)
	(120,476,897) 4,329,635 (120,127)			831	
23 Operating Expense - Other Power Supply 24 Operating Expense - Other Power Supply		143130 ACCTS REC-EMPLOYEES-01HER 143132 ACCTS REC-EMP COMPUTER ASSISTANCE PROGRM	10	,874	
25	(0.356.799) 1,798,341 (7,458,458) (lines 178-194)	143132 ACCTS RECEMP COMPUTER ASJMUTTICS 143200 OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	(68	.347)	
26 (See Note)	(9,256,799) 1,798,541 (114	143200 OTHER ACCOUNT RESERVENT		5,031)	
26 27 Operating Expense - Transmission (See Note)		154100 MATERIALS & SOFT ELES THE		9,607)	
28		154100 WARLENDERNS-INSURANCE 165100 PREPAYMENTS-EMPLOYER CONTRIB-RETIREMENT 165300 PREPAYMENTS-EMPLOYER CONTRIB-RETIREMENT		9,084)	
29		165300 PREPAYMENTS-EWI CONSTRUCTION (CARD (ELAN) 165330 PREPAYMENTS-PURCHASING CARD (ELAN)		(500)	
30		165330 PREPAYMENTS-PORTAL VIEW VIEW 165330 PREPAYMENTS-PORTAL VIEW VIEW 174200 ACCRUED MISC REVENUE- V. WACLAWEK		(0)	
31		174200 ACCRUED MISC REVENSE-GAS & OIL		(0)	
32		174200 ACCRUED MISC NEW BURGENE AND A CONTROL REPENSE-GAS & OIL 184100 TRANSPORTATION EXPENSE-OTHER		8,845)	
33		184100 TRANSPORTATION EXPENSE-OTHER 184200 TRANSPORTATION EXPENSE-OTHER		30,227	
34				(5.523)	
35				43.001	
Schedule Page 1 o		186700 DEFERRED DEBIT-HANSON STILL		27,820)	
37 2 2		219110 OPERATING MARGINS 219110 OPERATING MARGINS 228300 ACCUMULATED PROVISION-SICK LEAVE BENEFIT		48,888)	
38 00 10		228300 ACCUMULATED PROVISION-SICK LEAVE BENEFIT 228310 ACCUMULATED PROVISION-SICK LEAVE BENEFIT		33,384	
<sup>39</sup> 1 du		228310 ACCUMULATED PROVISION-SICK CONTRACTS	1,0	(12,568)	
40				1,231	
$ \begin{array}{c} 40 \\ 41 \end{array} $ of				(23,695)	
$42$ $\overrightarrow{4}$ $\overrightarrow{4}$		228330 ACCUM PROV-DENTAL INSURANCE 228340 ACCUM PROV-DENTAL INSURANCE		(63,001)	
43				013,787)	
44			(1,	(69,114)	
45		232300 ACCOUNTS PAYABLE-OTHER		(719)	
46		232600 ACCTS PAY-POSTRETREMENT		2,834	
47		232600 ACCTS PAY-POSINE INCOMENT DE 232601 ACCTS PAY-DEFINED CONTRIB-RETIREMENT 232601 ACCTS PAY-DEFINED CONTRIB-401(K) PLAN		(64)	
48		232601 ACCTS PAY-DEFINED CONTRIB-401(K) PLAN 232602 ACCTS PAY-EMPLOYER CONTRIB-401(K) PLAN		1.001	
49					
50		236200 TAXES ACCRUED-FICA			
51					
52					
53					

#### Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009

Item 1

	Historical Test Yea	r (12 months end	led 11/30/2008)	1 L	Accrual to Cash Flow		Des farmal	a second a second day
		1					Pro forma Adjustments to	Pro forma
	Statement of				• ·		Statement of	Statement of
		ccrual to Cash	Statement of		Account	Amount	Operations	Operations
	(Direct Method)	Flow	Operations	See Attached Trial Balance - Schedule B	Number Description	(58)	Operations	Operabolis
54					236400 TAXES ACCRUED-STATE UNEMPLOYMENT	1,884		
55					236500 TAXES ACCRUED-SALES & USE	4,877		
56					241100 TAX COLLECTIONS PAYABLE-FEDERAL INCOME	(315)		
57					241200 TAX COLLECTIONS PAYABLE-STATE INCOME-KY	209		
58					241210 TAX COLLECTIONS PAYABLE-STATE INCOME-IND	1.001		
59					241300 TAX COLLECTIONS PAYABLE-FICA	1,001		
60					241400 TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	121		
61					241410 TAX COLLECTIONS-PAYABLE-OHIO CO-OCCP	(28)		
62					241420 TAX COLLECTIONS-PAYABLE-MCCRACKEN CO-OCC	(28) 941		
63					241430 TAX COLLECTIONS PAYABLE-HENDERSON-CITY			
64					241440 TAX COLLECTIONS PAYABLE-MARION-CITY	(2)		
65					241450 TAX COLLECTIONS PAYABLE-PADUCAH-CITY	17		
66					241460 TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	(7)		
67					241470 TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	(15)		
68					241480 TAX COLLECTIONS PAYABLE-DAVIESS-COUNTY	5		
69					241490 TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	(1)		
70					241500 TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	2		
71					241510 TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	(118)		
72					241520 TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	(13)		
73					241530 TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	(7)		
74					241540 TAX COLLECTIONS PAYABLE-UNION-COUNTY	(13)		
75 H 🖸					241550 TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	(5)		
75 Page					242200 ACCRUED PAYROLL	11,617		
<sup>77</sup> <sup>10</sup> <sup>10</sup> <sup>10</sup>					242310 ACCRUED VACATIONS	(257,343)		
75 Page 2 0					242410 ACCRUED HOLIDAYS	(2,331)		
79 [0 []					242420 ACCRUED INSURANCE	117		
					242510 ACCRUED CAFETERIA PLAN	(2,890)		
<sup>81</sup> 4 A					242520 ACCRUED CREDIT UNION	(650)		
82					242530 ACCRUED UNITED FUND	(456)		
83					242550 ACCRUED SURE & ACRE	(32)		
84					242610 ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	86		
85					242620 ACCRUED EMPLOYEE CONTRI-401(K) PLAN	9,227		
86					242630 ACCRUED EMPLOYEE-401(K) PLAN LOANS	2,124		
87					242650 ACCRUED EMPLOYEE CONTRI-DEF COMP	(5,559)		
88					242700 ACCRUED UNION DUES	138		
89					242800 ACCRUED MISC LIABILITY-EMPLOYEES	(33)		
90					242990 ACCRUED LIABILITY-OTHER	202		
91						1,798,341		
92 Operating Expense - Distribution	0	0	0				0	0
93 Operating Expense - Customer Accounts	0	0	0				0	0
94 Operating Expense - Customer Service & Information	(732,757)	0	(732,757)	(lines 209-212)			99	(732,658
95 Operating Expense - Sales	(611,486)	0	(611.486)	(lines 213)			160,342	(451,144
96 Operating Expense - Administrative & General	(17,657,990)	0	(17,657,990)	(lines 214-249)			3,649,991	(14,007,999
97 Total Operation Expense	(148,735,928)	6,128,000	(142,607.928)				1,187,207	(141,420,721
98 Maintenance Expense - Production	0	0	0				0	0
99 Maintenance Expense - Transmission	(3,848,315)	0	(3.848.315)	(lines 195-208)			0	(3,848,315
100 Maintenance Expense - Distribution	0	0	0				0	0
101 Maintenance Expense - General Plant	(232,061)	0		(lines 250-253)			0	(232,061
102 Total Maintenance Expense	(4.080,376)	0	(4,080,376)				0	(4.080,376
103 Depreciation and Amortization Expense	0	(5,128,247)	(5.128,247)	(lines 1-3)	403510 DEPR EXPENSE-TRANSMISSION-STATIONS	(2,508,576)		(5,128,247
104					403520 DEPR EXPENSE-TRANSMISSION-LINES	(2,335,974)		
105					403700 DEPR EXPENSE-GENERAL PLANT	(283,697)		
106						(5,128,247)		

Schedule A, page 2 of 4

# Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009

			DIR VIVELS FIECU	Item 1					
		(1.7	- 11/20/2008)			Accrual to Cash Flow		Pro forma	
	Historical Test Ye	ar (12 months end	ed 11/30/2008)					Adjustments to	Pro forma
								Statement of	Statement of
	Statement of	Cash	Statement of		Account		Amount	Operations	Operations
		Accrual to Cash	Operations	See Attached Trial Balance - Schedule B	Number	Description	1,240,000	0	(1,119,847)
	(Direct Method)	Flow		(lines 4-21,23)	190100 ACCUMULATE	D DEFERRED INCOME TAXES	(77,387)		
107 Taxes	(2,282,460)	1,162,613	(1,115,047)	(IIIIII) + Existent	236100 TAXES ACCRUE	ED-PROPERTY	1,162,613		
108							(421,778)	4,881,041	(70,470,525)
109	1-2 -24 - 2771	117 056 010	(75 351 567)	(lines 46-57)	165310 PREPAYMENTS	S-AMBAC INSURANCE PREMIUMS	602		
110 Interest on Long-Term Debt	(58,294,657)	(17,056,910)	(10,000,001)	1	237141 ACCRUED INTE	EREST-SETTLEMENT PROMISSORY NOTE	(87,692)		
111					237148 ACCRUED INTE	EREST-PMCC PROMISSORY NOTE	349,226		
112					237150 ACCRUED INTE	EREST-NEW RUS NOTE	(39,334)		
113					237160 ACCRUED INTE	EREST-RUS ARVP NUTE	(998,390)		
114					237600 INTEREST ACC	RUED-OHIO COUNTY NOTES	(5,781,631)		
115					224360 RUS ARVP NO	TE (interest compounded)	(4,535,061)		
116					427140 INTEREST ON	LONG-TERM DEBT-GREEN	(5,542,852)		
117					427180 INTEREST ON	LONG-TERM DEBT-WILSON	(17,056,910)		
118							298,112	0	538,129
119	-	570 170	538 179	(lines 58-69)	427350 INTEREST CHA	ARGED TO CONST-CR-STATIONS	240,017	-	
120 Interest Charged to Construction - Credit	0	538,129	233,122		427360 INTEREST CHA	ARGED TO CONST-CR-LINES	538,129		
121							220,223	0	(8,826)
122	(2.235)	0	(8.826	i) (línes 72-73)				0	0
123 Other Interest Expense	(8,826)	0	(0,020				(53,595)	(5.694.023)	(4,055,074)
124 Asset Retirement Obligation	•	-		(lines 22,33-35,37-45,70-71)	181100 UNAMORT D	EBT EXP-2001 PCB REFUNDINGG \$83.3 MILLION	2,244,297		
125 Other Deductions	(74,337)	1,713.203	2,050,0		425045 AMORTIZATIO	DN-SALE/LEASEBACK GAIN	194,270		
126					425050 AMORTIZATIO	ON-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	(671,687)		
127					428150 AMORTIZE LC	DSS - DEFEASED SALE/LEASEBACK	1.713,285		
128							1,713,203	374,226	(225,745,487)
129	(010 100 500)	(12,643,130)	(226,119,713					(15,919,761)	6,168,530
130 Total Cost of Electric Service	(213,476,583)	(30,234,527)					840,937	(13,411,169)	180,435
131 Operating Margins	52,322,819 4,630,505	8,961,099		4 (lines 31-32)	171000 INTEREST & D	DIVIDENDS RECEIVABLE	(9,802,036	)	
132 Interest Income	4,650,505	0,001,000			419045 INTEREST & [	DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(8,961.099	1.A	
133							10,002,000	0	0
134	o	0		0				0	0
135 Allowance for Funds Used During Construction	0	0		0				0	0
136 Income (Loss) from Equity Investments	0			0				0	0
137 Other Non-operating income (Net)	0	_		0		STATUS	400,774	(778,500)	12,930
138 Generation & Transmission Capital Credits	390.656		791,43	0 (line 36)	123100 PATRONAGE	CAPITAL FROM ASSOC COOPERATIVE	,	0	0
139 Other Capital Credits and Patronage Dividends	0,065	-		0 (lines 74-75)				(30,109,430)	6,361,895
140 Extraordiary Items	57,343,980	[20,872,655	35,471,32	5					
141 Net Patronage Capital or Margins	57,545,520		-1.		and the second bi		(3,309,442	2)	
142	(21,417,957	")			101000 ELECTRIC PL		(13,440,038	3)	
143 Capital Expenditures	104,121,221	•			104000 ELECTRIC PL	ANT LEASED TO OTHERS	(475,968	3)	
144					105000 ELECTRIC PL	ANT HELD FOR FUTURE USE	(10,203,022		
145					107000 CONSTRUCT	TION WORK IN PROGRESS NCR CAPITAL-BIG RIVERS CONTRIBUTION	(2,355,03)	7)	
146					107100 CWIP-NUNI	EMENTAL CAPITAL-BIG RIVERS CONTRIBUTION	1.045,784	4	
147					107110 CWIP-INCRE	NCR CAPITAL-WKEC CONTRIBUTION	4,107,78	9	
148					107200 CWIP-NUN	EMENTL CAPITAL-WKEC CONTRIBUTION	(1,085,11)	7)	
<sup>149</sup> Page					107210 CWIP-INCR	DV FOR DEPRECIATION-STEAM PLANT	23,660,64	1	
150 gg h					108100 ACCUM PRO	OV FOR DEPRECIATION-GAS TURBINE	189,73	0	
<sup>149</sup> Page 3 of					108500 ACCUM PRO	OV FOR DEPRECIATION-TRANSMISSION	4,483,44		
$152 \qquad \qquad$					108700 ACCUM PRO	DV FOR DEPRECIATION-GENERAL PLT	370,47		
<sup>153</sup> of the					108800 RETIREMEN	IT WORK IN PROGRESS	(70,57		
,  ,  ,  ,  ,  ,  ,  ,  ,  ,  ,  ,  ,					108900 ACCUM PRO	OV FOR DEPRECIATION-RETIREMENTS	(2,228,27		
155 <b>4 A</b> 156					111100 ACCUM PR	OV FOR AMORT-STATION TWO ASSETS	1,382,07		
150					111900 ACCUM PR	OV FOR AMORT-RETIREMENTS	(522,40		
157					183000 PRELIM SUI	RVEY & INVESTIGATION CHARGES	(180,36	11	
159									

#### Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009

Item 1

				Accrual to Cash Flow		
	Historical Test Year (12 mo	ths ended 11/30/2008	<u></u>	ALCIUALIO CASILITION		Pro forma
						Adjustments to Pro forma
	Statement of			•		Statement of Statement of
	Cash Flows Accrual to			Account	Amount	
	(Direct Method) Flow	Operations	See Attached Trial Balance - Schedule B	Number Description	383,896	Operations
160				232751 ACCOUNTS PAYABLE-INCREMENTAL CAPITAL ASSETS	(37,405)	
161				232900 ACCOUNTS PAYABLE-RETAINAGE	4,910,215	
162				253250 DEFERRED CREDIT-CAP ASSET RESIDUAL VALUE	(2,974,203)	
163				253251 DEFERRED CREDIT-INCRMNTL RESIDUAL VALUE	(25,771.840)	
164				413300 DEPR EXP-ELECTRIC PLANT LEASED TO WKEC	(1,660,453)	
165				413400 AMORT EXP-ELECTRIC PLANT LEASED TO WKEC		
166				403510 DEPR EXPENSE-TRANSMISSION-STATIONS	(2,508,576)	
167				403520 DEPR EXPENSE-TRANSMISSION-LINES	(2,335,974)	
168				403700 DEPR EXPENSE-GENERAL PLANT	(283,697)	
169				412100 WKEC CONTRIBUTION TO CAP AMORT TO INCOME	6,952,253	
170				427350 INTEREST CHARGED TO CONST-CR-STATIONS	298,112	
171				427360 INTEREST CHARGED TO CONST-CR-LINES	240,017	
172					(21,417,957)	
173 Special Funds	92,937			128850 OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	(151,490)	
174				128860 OTHER SPECIAL FUNDS-MARITIME COMMUNICATIONS	58,553	
175					(92,937)	
176 Principal Payments	(40,834,358)			224140 LONG-TERM DEBT-GREEN RIVER COAL SETTLEMENT	(45,000)	
177				224141 LEM SETTLEMENT PROMISSORY NOTE	(542,125)	
178				224350 NEW RUS NOTE	(38,801,349)	
179				224360 RUS ARVP NOTE	4,335,747	
180				224360 RUS ARVP NOTE (interest compounded)	(5,781,631)	
181					(40,834,358)	
182 Leveraged Lease Termination	(107,119,580)			427140 INTEREST ON LONG-TERM DEBT-GREEN	5,542,852	
183				427180 INTEREST ON LONG-TERM DEBT-WILSON	4,535,061	
184				419045 INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036)	
185				425045 AMORTIZATION-SALE/LEASEBACK GAIN	(2,244,297)	
186				425050 AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	(194,270)	
187				428150 AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	671,687	
188				237145 ACCRUED INTEREST-DEFEASED SALE/LEASEBACK	11,594,648	
189				189050 DEFERRED DEBIT-UNAMORTIZED LOSS - SALE/LEASEBACK	76,334,449	
190				253045 DEFERRED CREDIT-SALE/LEASEBACK GAIN	53,726,426	
191				171045 INTEREST & DIVIDENDS RECEIVABLE- SALE/LEASEBACK	(11,288,454)	
192				128045 OTHER SPECIAL FUNDS-SALE/LEASEBACK-INVESTMENTS	(180,583,361)	
193				224145 LONG-TERM DEBT-SALE/LEASEBACK OBLIGATIONS	171,206,875	
194				224148 PMCC PROMISSORY NOTE	(12,380,000)	
195					107,119,580	
195 Net Increase/(Decrease in Cash and Cash Equivalents	(111,934,978)					
197 Cash and Cash Equivalents beginning of period	147,496,732					
157 Cash and Cash equivalents beginning of period	147,450,752					

Note: O&M expense, excl. Other Power Supply, accrual to cash adjustments reflected in Transmission Operations. 35,561,754

198 Cash and Cash Equivalents end of period

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			Historical Test Period Statement	Pro forma Adjustments to Statement of	Pro forma Reference - Exhibit Seelye-2 Schedule	Pro forma Statement of
Line	Account		of Operations	Operations	1.XX	Operations
Number		Account Title	2,508,576	Operations	1.00	2,508,576
1		DEPR EXPENSE-TRANSMISSION-STATIONS	2,335,974			2,335,974
2		DEPR EXPENSE-TRANSMISSION-LINES	283,697			283,697
3		DEPR EXPENSE-GENERAL PLANT	6,037			6,037
4		TAXES-PROPERTY-REID	3,961			3,961
5		TAXES-PROPERTY-CLEAN AIR-REID	63,639			63,639
6		TAXES-PROPERTY-COLEMAN	19,320			19,320
7		TAXES-PROPERTY-CLEAN AIR-COLEMAN TAXES-PROPERTY-GAS TURBINE	3,141			3,141
8		TAXES-PROPERTY-GREEN	165,338			165,338
9		TAXES-PROPERTY-CLEAN AIR-GREEN	50,613			50,613
10	408141	TAXES-PROPERTY-TRANSMISSION-STATIONS	111,627			111,627
11		TAXES-PROPERTY-STATIONS-CONTRA	(111,627)			(111,627)
12		TAXES-PROPERTY-TRANSMISSION-LINES	652,559			652,559
13		TAXESPROPERTY-LINES-CONTRA	(652,559)			(652,559)
14 15		TAXES-PROPERTY-GENERAL PLANT	180,596			180,596
		TAXES-PROPERTY-GENERAL-CONTRA	(180,596)			(180,596)
16 17		TAXES-PROPERTY-WILSON	551,252			551,252
17		TAXES-PROPERTY-CLEAN AIR-WILSON	167,576			167,576
18		TAXES PROPERTY-HMPL	22,684			22,684
20		TAXES-PROPERTY-CLEAN AIR-HMPL	66,286			66,286
20		TAXES-FEDERAL INCOME	1,240,000			1,240,000
21		TAXES FEDERAL INCOME/FRANCHISE	1,325			1,325
22		PROVISION FOR DEFERRED INCOME TAXES-CR	(1,240,000)			(1,240,000)
23		REVENUES FROM ELEC PLANT LEASED TO WKEC	(50,672,623)			(50,672,623)
24		WKEC CONTRIBUTION TO CAP AMORT TO INCOME	(6,952,253)			(6,952,253)
25		OPERATION EXPENSES-ELECTRIC PLANT LEASED	550,278	1,852,185	1,2	2,402,463
20	413200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED TO WKEC	134,316	558,389	1	692,705
28		DEPR EXP-ELECTRIC PLANT LEASED TO WKEC	25,771,840			25,771,840
29		AMORT EXP-ELECTRIC PLANT LEASED TO WKEC	1,660,453			1,660,453
30	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	0			0
31		INTEREST & DIVIDEND INCOME	(3,789,568)	3,609,133	12	(180,435)
32	41904	INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036)	9,802,036	6	0
33		MISCELLANEOUS NONOPERATING INCOME	0			0
34	421100	GAIN ON DISPOSITION OF PROPERTY	0			0
35		LOSS ON DISPOSITION OF PROPERTY	0			0
36		O OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(791,430)	778,500	6	(12,930)
37		D AMORTIZATION EXPENSE - JP ACQUISITION ADJUSTMENT	0			0
38	42504	5 AMORTIZATION-SALE/LEASEBACK GAIN	(2,244,297)			0
39	42505	D AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	(194,270)	194,270	6	0
40	42610	0 DONATIONS-LABOR	0			0
41	42611	0 DONATIONS-EXPENSE	57,899	(57,899	) 7	0
42		0 PENALTIES	0			0
43		0 CIVIC, POLITICAL, RELATED ACTLABOR	0			0
44		0 CIVIC, POLITICAL, RELATED ACTEXPENSE	15,017	(15,017	) 7	96
45		0 OTHER DEDUCTIONS	96			777,657
46	42711	0 INTEREST ON LONG-TERM DEBT-REID	777,657			212,056
47		1 INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	212,056			4,921,480
48		0 INTEREST ON LONG-TERM DEBT-COLEMAN	4,921,480			1,026,456
49		1 INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	1,026,456			327,447
50		O INTEREST ON LONG-TERM DEBT-GAS TURBINE	327,447		) 6	8,552,617
51		0 INTEREST ON LONG-TERM DEBT-GREEN	13,087,678		./. 0	5,579,310
52		I INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	4,762,425			4,762,425
53		O INTEREST ON LONG-TERM DEBT-STATIONS	3,941,359			3,941,359
54		O INTEREST ON LONG-TERM DEBT-LINES	700,554			700,554
55		0 INTEREST ON LONG-TERM DEBT-GENERAL 00 INTEREST ON LONG-TERM DEBT-WILSON	28,402,969		2) 6	22,860,116
56		1 INTEREST ON LONG-TERM DEBT-WILSON	11,612,176			16,809,048
57			0		<u> </u>	0
58	42731	IO INTEREST CHARGED TO CONST-CR-REID	U	1		0

			Historical Test Period Statement	Pro forma Adjustments to Statement of	Pro forma Reference - Exhibit Seelye-2 Schedule	Pro forma Statement of
Line	Account	Account Title	of Operations	Operations	1.XX	Operations
Number		INT CHARGED TO CONST-CR-CLEAN AIR-REID	0			0
59		INTEREST CHARGED TO CONST-CR-COLEMAN	0			0
60 61	427320	INT CHARGED TO CONST-CR-CLEAN AIR-COLE	0			0
62	427321	INTEREST CHARGED TO CONST-CR-GAS TURBINE	0			0
63	427330	INTEREST CHARGED TO CONST-CR-GREEN	0			0
64		INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	0			0
65		INTEREST CHARGED TO CONST-CR-STATIONS	(298,112)			(298,112)
66	427360	INTEREST CHARGED TO CONST-CR-LINES	(240,017)			(240,017)
67	427370	INTEREST CHARGED TO CONST-CR-GENERAL	0			0
68	427380	INTEREST CHARGED TO CONST-CR-WILSON	0			0
69	427381	INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	0			0
70		AMORTIZATION-DEBT EXPENSE	53,595			53,595
71		AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	671,687	3,328,372	6	4,000,058
72		INTEREST EXPENSE-NRUCFC	0			0
73		INTEREST EXPENSE-OTHER	8,826			8,826
74		EXTRAORDINARY INCOME	0			0
75		EXTRAORDINARY DEDUCTIONS	0			0
76	447101	SALES FOR RESALE - RUS - KE - RURAL	(42,881,873)			(42,881,873)
77	447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834)			(754,834)
78	447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492)			(8,264,492)
79	447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,065,611)			(6,065,611)
80	447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,390)			(5,740,390) (71,856)
81	447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856)			(279,966)
82		SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,966)			(312,206)
83		SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206)			(996,079)
84		SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079)			(9,803)
85		SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803) (345,324)			(345,324)
86	447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(15,843)			(15,843)
87	447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(1,053,008)		-	(1,053,008)
88	447132	2 SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(1,033,508)			(75,565)
89	447133	3 SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(140,705)			(140,705)
90	447134	A SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(2,090,661)		+	(2,090,661)
91		SALES FOR RESALE-RUS-KE-TYSON FOODS SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724)			(1,009,724)
92		SALES FOR RESALE-RUS-RE-PATRIOT COAL	(390,017)			(390,017)
93		SALES FOR RESALE-RUS-RE-VALLET GRAIN	(168,554)			(168,554)
94		DISALES FOR RESALE-RUS-MC-RURAL	(17,008,862)			(17,008,862)
95 96		1 SALES FOR RESALE-RUS-JP-RURAL	(24,405,826)			(24,405,826)
96 97		3 SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082)		) 13	(3,262,724)
	44713	1 SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400)			(143,400)
98 99	AA717	5 SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080)			(1,068,080)
100		7 SALES FOR RESALE-RUS-SIPC	0			0
100		3 SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135	)		(153,135)
101		5 SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012	)		(399,012)
102		0 SALES FOR RESALE-RUS-HEREC	0			0
104		1 SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797	)		(56,396,797)
105		3 SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,624	)		(1,017,624)
106		5 SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0			0
107	44721	5 SALES FOR RESALE-OTHER-TVA	(2,031,271			(2,031,271)
108	44723	0 SALES FOR RESALE-OTHER-SIGECO	0			0
109		5 SALES FOR RESALE-OTHER-LEM	(5,146,499			(5,146,499)
110	44723	7 SALES FOR RESALE-OTHER-LG&E/KU	(14,668	)		(14,668)
111	44724	1 SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532			(788,532)
112	44724	2 SALES FOR RESALE-OTHER-MISO	(6,631,872			(6,631,872)
113		3 SALES FOR RESALE-OTHER-PROGRESS ENERGY	0			0
114	L	14 SALES FOR RESALE-OTHER-PJM	(3,375,631			(3,375,631)
115		IS SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	C			0
116	44724	8 SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	C	<u> </u>		0

Line	Account		Historical Test Period Statement	Pro forma Adjustments to Statement of	Pro forma Reference - Exhibit Seelye-2 Schedule	Pro forma Statement of
Number	Number	Account Title	of Operations	Operations	1.XX	Operations
117	447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225)			(4,768,225)
118	447279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0			0
119	447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159)			(4,498,159)
120	447289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0			0
121	447292	SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325)			(287,325)
122	447295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529)			(3,796,529)
123	447296	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,952)			(5,053,952)
124	447297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0			0
125	447299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905)	21,712,149	11	21,702,244
126	454000	RENT FROM ELECTRIC PROPERTY	(24,000)			(24,000)
127	456000	OTHER ELECTRIC REVENUES	(199,479)			(199,479)
128	456100	OTHER ELEC REV-POWER SUPPLY	(2,106,887)			(2,106,887)
129		OTHER ELEC REV - KENERGY	(2,450,069)			(2,450,069)
130		OTHER ELEC REV - SIPC	(25,518)			(25,518)
131		OTHER ELECTRIC REV - OGLETHORPE	0			0
132		OTHER ELEC REV - EAST KY POWER	0			0
133		OTHER ELEC REV - HEREC	0			0
134		OTHER ELEC REV - DOMTAR PAPER COGEN	(329,684)			(329,684)
135		OTHER ELEC REV - WESTERN FARMERS ELEC	0			0
136		OTHER ELEC REV - NC ELEC MEMBERSHIP CORP	0			0
137		OTHER ELEC REV - CINERGY	0			0
138		OTHER ELEC REV - HMP&L	(21,480)	······································		(21,480)
139		OTHER ELEC REV - SIGECO	0	······		0
140		OTHER ELEC REV - LGE	0			0
141	)	OTHER ELEC REV - KOCH POWER SERVICES	0			0
142		OTHER ELEC REV - LEM	(5,000,000)			(5,000,000)
143		OTHER ELEC REV - LEM TIER 3	0			0
144		OTHER ELEC REV - LEM - OTHER OTHER ELEC REV - DUKE ENERGY T & M	0			0
145 146		OTHER ELEC REV - DOKE ENERGY 1 & M	0	(5,447,094)	11	
140		PURCHASED POWER-SEPA	5,736,396	(5,447,054)	11	(5,447,094) 5,736,396
147		PURCHASED POWER-BEREC	0			0
148		PURCHASED POWER-LEM	99,691,738			99,691,738
150		PURCHASED POWER-LEM-ARBITRAGE	0			0
151		PURCHASED POWER-LG&E/KU	0			0
152		PURCHASED POWER-ENERGY AUTHORITY	2,740			2,740
153		PURCHASED POWER-MISO	43,497			43,497
154		PURCHASED POWER-PJM INTERCONNECTION	0			0
155		PURCHASED POWER-DTE ENERGY TRADING, INC.	0			0
156	555155	PURCHASED POWER-SOUTHERN COMPANY	2,030			2,030
157	555170	PURCHASED POWER-SIGECO/VECTREN	0			0
158		PURCHASED POWER-POWERSOUTH ENERGY COOP	0			0
159	555175	PURCHASED POWER-OGLETHORPE POWER	0			0
160	555177	PURCHASED POWER-SIPC	999,649			999,649
161	555179	PURCHASED POWER-WABASH VALLEY	0			0
162	555183	PURCHASED POWER-ASSOC ELEC COOP	3,789			3,789
163	555185	PURCHASED POWER-EAST KY POWER COOP	0			0
164	555187	PURCHASED POWER-CARGILL POWER MKT	176,355			176,355
165	555188	PURCHASED POWER-RELIANT	1,782,316			1,782,316
166	555189	PURCHASED POWER-CINCINNATI GAS & ELEC	0			0
167	555192	PURCHASED POWER-MORGAN STANLEY	2,488,680			2,488,680
168	555193	PURCHASED POWER-DOMTAR PAPER COGEN	483,230			483,230
169		PURCHASED POWER-FORTIS	1,022,538			1,022,538
170		PURCHASED POWER-WESTERN FARMERS ELECTRIC	0			0
171		PURCHASED POWER-EAGLE ENERGY PARTNERS	4,755			4,755
172	h	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0			0
173		PURCHASED POWER-CONSTELLATION ENERGY	24,477			24,477
174	555199	PURCHASED POWER-TENASKA POWER SERVICES	0	(2,167,219)	11	(2,167,219)

ſ					Pro forma	
				Due ferma	Reference -	
			Distant Test	Pro forma	Exhibit	Dan farma
			Historical Test Period Statement	Adjustments to Statement of	Seelye-2 Schedule	Pro forma Statement of
Line	Account	A Title	of Operations	Operations	1.XX	Operations
Number		Account Title OTHER EXP - POWER SUPPLY - ARBITRAGE	3,499,777	5,194,427	11	8,694,204
175 176		OTHER EXP - POWER SUPPLY - ARBITRAGE	185,271			185,271
176		OTHER EXP - POWER SUPPLY MEMBER	0			
177		OPER SUPERVISION & ENG-LINES-LABOR	370,183			370,183
178		OPER SUPERVISION & ENG-LINES-EXPENSE	37,759			37,759
180		OPER SUPERVISION & ENG-STATIONS-LABOR	327,964			327,964
180		OPER SUPERVISION & ENG-STATIONS-EXPENSE	25,172			25,172
181		LOAD DISPATCHING-LABOR	1,089,352			1,089,352
182		LOAD DISPATCHING EXPENSE	237,790			237,790
183		STATION EXPENSES-LABOR	408,823			408,823
184		STATION EXPENSES-EXPENSE	534,329			534,329
185		STATION EXPENSES-CUSTOMER SERVICE-EXP	9,036			9,036
180		OVERHEAD LINE EXPENSES-LABOR	218,863			218,863
188		OVERHEAD LINE EXPENSES-EXPENSE	773,188			773,188
188		TRANSMISSION OF ELECTRICITY BY OTHERS	2,964,906	(402,906)	11	2,562,000
190		MISC TRANSMISSION EXP-LINES-LABOR	98,558	(102)007		98,558
191		MISC TRANSMISSION EXP-LINES-EXPENSE	103,140	(539)	8	102,601
191		MISC TRANSMISSION EXP-STATIONS-LABOR	104,304	(335)	<u>_</u>	104,304
192		MISC TRANSMISSION EXP-STATIONS-EXPENSE	130,389	(539)	8	129,850
194		RENTS-STATIONS	24,701	(3357		24,701
195		MAINT SUPERVISION & ENG-LINES-LABOR	253,812			253,812
195		MAINT SUPERVISION & ENG-LINES-EXPENSE	7,291			7,291
197		MAINT SUPERVISION & ENG-STATIONS-LABOR	291,972			291,972
198		MAINT SUPERVISION & ENG-STATIONS-EXPENSE	8,327			8,327
199		MAINT STRUCTURES-LABOR	598			598
200		MAINT STRUCTURES-EXPENSE	35,063			35,063
200		MAINT STATION EQUIPMENT-LABOR	1,011,751			1,011,751
202		MAINT STATION EQUIPMENT-EXPENSE	547,813			547,813
203		MAINT OVERHEAD LINES-LABOR	641,369			641,369
204		MAINT OVERHEAD LINES-EXPENSE	964,498			964,498
205		MAINT MISC TRANSMISSION PLT-LINE-LABOR	16,616		1 1	16,616
206		MAINT MISC TRANSMISSION PLT-LINE-EXPENSE	17,058			17,058
207		MAINT MISC TRANSMISSION PLT-STA-LABOR	11,175			11,175
208		MAINT MISC TRANSMISSION PLT-STA-EXPENSE	40,974			40,974
209	}	CUSTOMER ASSISTANCE EXPENSES-LABOR	529,863	······································		529,863
210		CUSTOMER ASSISTANCE EXPENSES-EXPENSE	167,521	(99)	7	167,422
211	909110	INFORMATION & INSTRUCTION ADVERTISING EXP	35,373			35,373
212	910110	MISC CUSTOMER SERVICE & INFORMATIONAL EXP	0		[	0
213	913110	ADVERTISING EXPENSE	611,486	(160,342)	7	451,144
214	920100	ADMINISTRATIVE AND GENERAL SALARIES	4,724,423	813,075	10	5,537,498
215	920101	ADMIN & GENERAL SALARIES - POWER SUPPLY	1,032,799		1	1,032,799
216		ADMIN & GENERAL SALARIES - CUSTOMER SERVICE	838,506	······		838,506
217	920103	ADMIN & GENERAL SALARIES - GENERATION	871,368			871,368
218	921100	OFFICE SUPPLIES AND EXPENSES	626,570	(6,688)	2,8	619,882
219	921101	OFFICE SUPPLIES & EXPENSES - POWER SUPPLY	288,412	······		288,412
220	921102	OFFICE SUPPLIES & EXPENSES - CUSTOMER SERVICE	1,008,756			1,008,756
221	921103	OFFICE SUPPLIES & EXPENSES - GENERATION	409,952	(81,185)	2	328,767
222	923100	OUTSIDE SERVICES EMPLOYED	1,052,397			1,052,397
223	923101	OUTSIDE SERVICES - POWER SUPPLY	78,184			78,184
224	923102	OUTSIDE SERVICES - CUSTOMER SERVICE	189,186			189,186
225	923103	OUTSIDE SERVICES - GENERATION	4,361,552	(4,223,579)	2	137,973
226	923104	OUTSIDE SERVICES - TRANSMISSION	205,509			205,509
227	924150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	0			0
228	924160	PROPERTY INSURANCE-TRANSMISSION-LINES	0			0
229	924170	PROPERTY INSURANCE-A&G	0			0
230	925100	INJURIES & DAMAGES-LABOR	11,152			11,152
231	925150	INJURIES & DAMAGES-TRANSMISSION-STATIONS	0			0
232	925160	INJURIES & DAMAGES-TRANSMISSION-LINES	0			0

			Historical Test	Pro forma Adjustments to	Pro forma Reference - Exhibit Seelye-2	Pro forma
Line	Account	a	Period Statement	Statement of	Schedule	Statement of
Number		Account Title	of Operations	Operations	1.XX	Operations
233		INJURIES & DAMAGES-A&G	126,684			126,684
234		INJURIES & DAMAGES-EXPENSE	0			0
235		EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	52,746			52,746
236		EMPLOYEE PENSIONS & BENEFITS-STATIONS	0			0
237		EMPLOYEE PENSIONS & BENEFITS-LINES	0			0
238	926170	EMPLOYEE PENSIONS & BENEFITS-A&G	0			0
239	926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	116,236	(14,859)	8	101,377
240	928100	REGULATORY COMMISSION EXPENSES	574,598	46,350	2,9	620,948
241	930100	GENERAL ADVERTISING EXPENSES-LABOR	0			0
242	930110	GENERAL ADVERTISING EXPENSES-EXPENSE	91,153	(80,153)	7	11,000
243	930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	71,500	(71,500)	7	0
244	930200	MISCELLANEOUS GENERAL EXPENSES-LABOR	0			0
245	930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	906,587	(31,452)	2,8	875,135
246	930211	MISC GENERAL EXPENSE - EXPENSE - POWER SUPPLY	0			0
247	930212	MISC GENERAL EXP - EXP - CUSTOMER SERVICE	17,787			17,787
248	930214	MISC GENERAL EXPENSE - EXPENSE - TRANSMISSION	0			0
249	931100	RENTS-ADMINISTRATIVE & GENERAL	. 1,933			1,933
250	935100	MAINTENANCE OF GENERAL PLANT-LABOR	22,823			22,823
251	935110	MAINTENANCE OF GENERAL PLANT-EXPENSE	125,548			125,548
252	935111	MAINT OF GENERAL PLANT - EXPENSE - POWER	0			0
253	935112	MAINT OF GENERAL PLANT - EXP - CUSTOMER	83,690			83,690
254		Net Margins	(36,471,325)	30,109,430		(6,361,895)

#### Pro forma Adjustments - Accrual Basis Exhibit Seelye-2, Schedule 1.XX - Statement of Operations

	Reference 1	<u>Title</u> Incremental Environmenal O&M	Account # Account Description 413100 OPERATION EXPENSES-ELECTRIC PLANT LEASED	<u>Amount</u> 1,936,624
1 2	1	Incremental environmenal Owivi	413100 OPERATION EXPENSES-ELECTRIC PLANT LEASED 413200 MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED TO WKEC	1,936,624 558,389
2 3			415200 MAINTENANCE EXFENSES ELECTING FLANT LEASED TO WREC	2,495,013
	-			(0.1.10)
4	2	Eliminate Unwind Costs	413100 OPERATION EXPENSES-ELECTRIC PLANT LEASED	(84,439)
5 6			921100 OFFICE SUPPLIES AND EXPENSES 921103 OFFICE SUPPLIES & EXPENSES - GENERATION	(873) (81,185)
7			923103 OUTSIDE SERVICES - GENERATION	(4,223,579)
8			928100 REGULATORY COMMISSION EXPENSES	(4,223,373)
9			930210 MISCELLANEOUS GENERAL EXPENSES EXPENSE	(20)
10				(4,454,079)
11	3	Capital Expenditures	Not Applicable	
			427.110-	
12	4	Debt Service	427181 INTEREST ON LONG-TERM DEBT	5,196,872
13	5	Eliminate Income Tax	Not Applicable	
13	5	Ennimate income fax		
14	6	Eliminate Leveraged Lease	419045 INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	9,802,036
15			424000 OTHER CAPITAL CREDITS & PATRONAGE ALLOC	778,500
16			425045 AMORTIZATION-SALE/LEASEBACK GAIN	2,244,297
17			425050 AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	194,270
18			427140 INTEREST ON LONG-TERM DEBT-GREEN	(4,535,061)
19			427180 INTEREST ON LONG-TERM DEBT-WILSON 428150 AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	(5,542,852) 3,328,371
20 21			428130 AMORTIZE LOSS - DEFEASED SALL/LEASEBACK	6,269,561
		mite for the Decourt for a fill Delitation (		
		Eliminate Promotional, Political and Institutional Advertising Cost		
22	7	and Donations	908110 CUSTOMER ASSISTANCE EXPENSES-EXPENSE	(99)
23			913110 ADVERTISING EXPENSE	(160,342)
24			930110 GENERAL ADVERTISING EXPENSES-EXPENSE	(80,153)
25			930112 GENERAL ADVERTISING EXP - EXP - CUSTOMER	(71,500)
26			426110 DONATIONS-EXPENSE	(57,899)
27			426410 CIVIC, POLITICAL, RELATED ACT -EXPENSE	(15,017)
28				(385,010)
		Misc. Exp. (Employee Relations and		(800)
29	8	Certain Board of Director Expenses)		(539)
30			566210 MISC TRANSMISSION EXP-STATIONS-EXPENSE	(538)
31			921100 ADMINISTRATIVE AND GENERAL SALARIES	(5,815)
32 33			926200 EMPLOYEE PENSIONS & BENEFITS-EXPENSE 930210 MISCELLANEOUS GENERAL EXPENSES-EXPENSE	(14,859) (31,432)
33 34			550210 WISCELAWLOOS OLIVERAL EAFENSLS-EAFENSL	(53,183)
35	9	Rate Case Expense	928100 REGULATORY COMMISSION EXPENSES	110,333
		·		
36	10	Normalize Pension Cost	920100 ADMINISTRATIVE AND GENERAL SALARIES	813,075
		Normalize Non-Tariff Energy Sales,		
		Other Revenue and Purchased	447171-	
37	11	Power	447299 SALES FOR RESALE - Non-Tariff 456100-	21,712,149
38			456299 OTHER ELECTRIC REVENUES - Transmission	(5,447,094)
			555110-	
39			555199 Purchased Power	(2,167,219)
40			557110 OTHER EXP - POWER SUPPLY - ARBITRAGE	5,194,427
41			565100 TRANSMISSION OF ELECTRICITY BY OTHERS	(402,906)
42				18,889,357
43 44	12	Normalize Interest Income	419000 INTEREST & DIVIDEND INCOME	3,609,133
-1-1	16			5,005,255
45	13	Normalize Member Tariff Revenue	447101- 447153 SALES FOR RESALE - Member Tariff	(2,381,642)
46		Total Pro forma Adjustments		30,109,430

	Statement of Operations	Test Year	<u>Pro forma *</u>	Difference See Attached Trial Balance - Schedule B
1	Electric Energy Revenues	208,542,899	214,114,103	5,571,204 (lines 76-125)
2	Income From Leased Property (Net)	29,507,988	27,097,414	(2,410,574) (lines 24-30)
З	Other Operating Revenue and Income	10,157,117	15,604,211	5,447,094 (lines 126-146)
4	Total Oper. Revenues & Patronage Capital	248,208,004	256,815,728	8,607,724
5	Operating Expense - Production - Excluding Fuel	0	0	0
6	Operating Expense - Production - Fuel	0	0	0
7	Operating Expense - Other Power Supply	(116,147,238)	(119,174,446)	(3,027,208) (lines 147-177)
8	Operating Expense - Transmission (See Note)	(7,458,458)	(7,054,475)	403,983 (lines 178-194)
9	Operating Expense - Distribution	0	0	0
10	Operating Expense - Customer Accounts	0	0	0
11	Operating Expense - Customer Service & Information	(732,757)	(732,658)	99 (lines 209-212)
12	Operating Expense - Sales	(611,486)	(451,144)	160,342 (lines 213)
13	Operating Expense - Administrative & General	(17,657,990)	(14,007,999)	3,649,991 (lines 214-249)
14	Total Operation Expense	(142,607,928)	(141,420,721)	1,187,207
15	Maintenance Expense - Production	0	0	0
16	Maintenance Expense - Transmission	(3,848,315)	(3,848,315)	0 (lines 195-208)
17	Maintenance Expense - Distribution	0	0	0
18	Maintenance Expense - General Plant	(232,061)	(232,061)	0 (lines 250-253)
19	Total Maintenance Expense	(4,080,376)	(4,080,376)	0
20	Depreciation and Amortization Expense	(5,128,247)	(5,128,247)	0 (lines 1-3)
21	Taxes	(1,119,847)	(1,119,847)	0 (lines 4-21,23)
22	Interest on Long-Term Debt	(75,351,567)	(70;470,525)	4,881,041 (lines 46-57)
23	Interest Charged to Construction - Credit	538,129	538,129	0 (lines 58-69)
24	Other Interest Expense	(8,826)	(8,826)	0 (lines 72-73)
25	Asset Retirement Obligation	0	0	0
26	Other Deductions	1,638,949	(4,055,074)	(5,694,023) (lines 22,33-35,37-45,70-71)
27	Total Cost of Electric Service	(226,119,713)	(225,745,487)	374,226
28	Operating Margins	22,088,291	31,070,241	8,981,950
29	Interest Income	13,591,604	180,435	(13,411,169) (lines 31-32)
30	Allowance for Funds Used During Construction	0	0	0
31	Income (Loss) from Equity Investments	0	0	0
32	Other Non-operating Income (Net)	0	0	0
33	Generation & Transmission Capital Credits	0	0	0
34	Other Capital Credits and Patronage Dividends	791,430	12,930	(778,500) (line 36)
35	Extraordiary Items	0	0	0 (lines 74-75)
36	Net Patronage Capital or Margins	36,471,325	31,263,606	(5,207,719)
37	Principal Payments (Due)	(40,834,358)	(39,960,907)	
38	Depreciation in Income from Leased Property - Net	(27,432,293)	(27,432,293)	
39	TIER	1.48	1.44	
40	Operating TIER	1.29	1.44	
41	DSC.	1.24	1.22	
42	Operating DSC	1.12	1.21	

\* Pro forma Electric Energy Revenues reflect the \$24,901,711 requested rate increase.

Item 2) Refer to Big Rivers' Application, Exhibit 31 and Big Rivers' Response to
 Commission Staff's First Data Request Item 19 a. page 4 of 9. The following account
 information was taken from page 4 of 9.

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403510	Transmission Stations	\$2,508,576
403520	Transmission Lines	2,335,974
403700	General Plant	283,697
413300	Electric Plant Leased to WKEC	25,771,840
Total		\$30,900,087

a. Confirm that total test year depreciation is \$30,900,087. If this
amount does not represent total test year depreciation expense, state and separate the total
test year depreciation expense using the appropriate accounts as shown in Big Rivers'
Response to Commission Staff's First Data Request Item 19 a.

b. Exhibit 31 is a summary of Big Rivers' current depreciation rates.
Using the depreciation rates shown in Exhibit 31, show the calculation of test year
depreciation expense.

c. Using the depreciation rates shown in Exhibit 31, calculate the test
year normalized depreciation expense that Big Rivers believes is appropriate for
determining pro forma accrual basis expenses using the traditional methods applied by
the Commission. Provide the workpapers supporting this calculation.

Response) a. Big Rivers' total test year depreciation is detailed in the following
table.

1

22 23

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1		
403510	DEPR EXPENSE-TRANSMISSION-STATIONS	\$2,508,575.59
403520	DEPR EXPENSE-TRANSMISSION-LINES	2,335,973.62
403700	DEPR EXPENSE-GENERAL PLANT	283,697.43
413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKE	25,771,840.49
413400	1,660,452.78	
184200	TRANSPORTATION EXPENSE-OTHER	73,107.32
184300	TRANSPORTATION EXPENSE-LARGE TRUCKS	59,065.28
Total		\$32,692,712.51
Account 413	400 represents the amortization of leasehold improve	ments to Henderson
Municipal Po	wer & Light (HMP&L) Station Two, which totaled	\$1,660,452.78 for the
historical test	year. The \$73,107.32 and \$59,065.28 in the table at	ove represent amount
accumulated	in accounts 184200 and 184300 for depreciation exp	ense on vehicles. All
vehicle costs	including depreciation, captured in accounts 184200	) and 184300 are
functionalize	d based on vehicle usage.	
	b. See Big Rivers' response to Item 51 of the	Commission Staff's
First Data Re	quest.	
	c. Big Rivers believes the historical test year	depreciation expense i
representativ	e of a normal year and therefore would propose no p	ro forma adjustment.
	403520403700413300413400184200184300TotalAccount 4134Municipal Pohistorical testaccumulatedvehicle costs,functionalizedFirst Data Re	403520       DEPR EXPENSE-TRANSMISSION-LINES         403700       DEPR EXPENSE-GENERAL PLANT         413300       DEPR EXP-ELECTRIC PLANT LEASED TO WKE         413400       AMORT EXP-ELECTRIC PLANT LEASED TO WKE         184200       TRANSPORTATION EXPENSE-OTHER         184300       TRANSPORTATION EXPENSE-OTHER         184300       TRANSPORTATION EXPENSE-LARGE TRUCKS         Total

C. William Blackburn Witness)

1 Item 3) Refer to Big Rivers' Application, Exhibit 46, Seelye-2, page 1, and 2 Schedule 1.01, and Big Rivers' Response to Commission Staff's First Data Request, Item 3 19 a., page 4. Schedule 1.01 appears to show the calculation of an increase of a. 4 5 \$2,495,013 to test year expenses reported in account 413 – Expenses of Electric Plant 6 Leased to WKEC. Explain why the adjustment appears as a revenue decrease on page 1. 7 b. Provide copies of the workpapers used to develop the \$2,495,013 adjustment. These workpapers shall include all calculations, assumptions used to make 8 9 the calculations and the basis for each assumption. 10 c. The following accounts related to Big Rivers' lease with WKEC are listed on page 4 of Item 19 a. Provide the general ledger detail for each account. 11 This detail shall show each entry separately with an explanation for each entry. Highlight 12 13 on this detail all amounts included in the test year expense listed on Schedule 1.01 in the 14 amount of \$600,155. 15 412000 Revenues, Plant Lease \$(50,672,623) 16 17 WKEC Cont. Amort. To Income 412100 (6,952,253)Oper. Exp. Electric Plant Leased 18 550,278 413100 19 413200 Maint. Exp. Electric Plant Leased 134,316 20 Dep. Exp. Electric Plant Leased 413300 25,771,840 21 413400 Amort. Exp. Electric Plant Leased 1,660,453 22 Net Revenue \$29,507,989 23 24 d. Is the amount reported in account 412100 a non-cash revenue 25 account wherein Big Rivers is recognizing annual revenue based on the amortization of a 26 contribution received from WKEC in a prior period? If yes, respond to Items 1 and 2 27 below.

28 1) Is account 412100 included in pro forma cash revenues as
29 stated in Big Rivers' Application, Exhibit 25, Line 16 in the amount of \$249,505,415?

30 31 32

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1 2) If account 412100 is included in the pro forma cash
 2 revenues of \$249,505,415, explain why it is appropriate to include this non-cash revenue
 3 in the determination of Big Rivers' cash revenue requirement deficiency.

Response) a. Instructions for the RUS Form 12 require revenues recorded in
account 412 – Revenues from Electric Plant Leased to Others and expenses recorded in
account 413 – Expenses of Electric Plant Leased to Others to be netted on line two of the
statement of operations titled Income from Leased Property (Net). Therefore, an increase
of \$2,495,013 in account 413 results in a decrease to Income from Leased Property (Net)
in the revenue section of Big Rivers' statement of operations.

The \$2,495,013 adjustment as shown on Schedule 1.01 was arrived b. 11 at by subtracting the Historic Year amount of \$600,155 from the Proforma Year amount 12 of \$3,095,168. Workpapers showing the Historic Year amount are attached as pages 1 13 thru 108 of 146. The \$3,095,168 was arrived at by adding allowance costs of \$849,316 as 14 shown on page 138 of 146 to the Fixed and Variable O&M of \$2,245,852 as shown on 15 page 139 of 146. The sum of account #'s 413.100 and 413.200 shown in Big Rivers' 16 Response to Commission Staff's First Data Request, Item 19 a., less \$84,439 equals the 17 Historic Year amount of \$600,155. The \$84,439 was subtracted because it represents Big 18 Rivers' share of the cost for the plant tests required by the Termination Agreement 19 closing condition 10.3(ee). Those worksheets are attached as pages 109 thru 137 of 146. 20 21

Also attached are Pre-CAIR worksheets (pages 140 thru 145) demonstrating the submittal
by Western Kentucky Energy to Big Rivers on November 1, 2008 the Pre-CAIR budget.
The supplement to that budget demonstrating Post-CAIR is attached as page 146. A
summary sheet demonstrating the total 2009 Post-CAIR fixed and variable O&M of
\$11,229,260 multiplied by 20% (Big Rivers 2009 share) is shown on page 139 of 146.
Net allowance costs, Page 138 of 146, are calculated as follows:

Line 1, OTAG NOx allowances short, shows there are 43 allowances excess
(shown as negative number), representing \$30,030 of cost offset (line 3).

31 32

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Item 3 Page 2 of 3

1	Line 4, Annual NOx allowances short, shows there are 1,277 allowances short,													
2	representing \$4,276,610 of cost (line 6).													
3	Line 6 minus Line 3 equal \$4,246,580, multiplied by Big Rivers cost share of													
4	20% equals \$849,316 (Line 11).													
5	c	See attached schedule.												
6	d	l. Yes.												
7	1) No, as it would be improper to do so in determining a cash-													
8	based revenue requirement. The detailed components of the \$39,694,620 included in the													
9	\$249,505,415 revenue per Big Rivers' Application, Exhibit 25, Line 16, are:													
10														
11	Account #         Account Description         Amount													
12	412000         WKEC Contribution to CAO Amort to Income         50,672,623													
13	413100	Operation Expenses-Electric Plant Leased	(2,402,463)											
14	413200       Maintenance Expenses-Electric Plant Leased to WKEC       (692,705)													
15	143700	Accts Rec - LG&E Lease	413,963											
16	143710	Acct Rec – WKE Medical Prem	(3,818)											
17	143720	Accts Rec – E. ON-US – Unwind	696,673											
18	143725	Accts Rec – E. ON-US – Unwind – Addl Amount	(1,914,100)											
19	143800	Accts Rec – WKEC Property Taxes on Leased Assets	(18,095)											
20	173100	Accrued Utility Revenue – LEM Transmission	3,005											
21	186500	Deferred Debit-Marketing PMT/Settlement	1,004,335											
22	232700	Accts Pay – LG&E Lease	(315,084)											
23	232710	Accts Pay Incremental O&M	(607,745)											
24	253200	Deferred Credit – Lease Income	(7,141,969)											
25	· · · · · · · · · · · · · · · · · · ·	Income from Leased Property (Net)	39,694,620											
26														
27		2) Not applicable. See above.												
28														
29	Witness)	C. William Blackburn												
30	[[ ]	David Spainhoward												
31														
32		Item 3												
33		Page 3 of 3												
	11													

	Rivers			JOURNAL EN	TRY	DATE .	11/30/08
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	y: Travis Siewe			Approved By:	fall ( telework)		
Description	Detail: To record	d Big Rive	r's share c	of Incremental O & M costs			
		···-					
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E		000	999	41310000	8,173.00		
E		000	999	41320000	17,562.00		0.5 TO 5 O
E		000	999	23271000			25,735.00
Total Debit	s \$25	5,735.00		Total Credits	\$25,735.00		
	unt Numbers		104				

1 of 2

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BIG RIVERS ELECTRIC CORPORATION 2005 BUDGET - OSM DISTRIBUTION FROM A\$400 BASED ON RA-EAC DATABASE:

ACCOUNT NO. 2008 BUDGET II	DESCRIPTION NCREMENTAL OBM DISTRIBUTION	JAN 2008 WKEC BUDGETE	FEB 2008 D):	MAR 2008	APR 2008	MAY 2008	JUN 2008	JU1_ 1003	AUG 2005	8EP 2008	OCT 2008	103 103	DEC 1008	TOTAL 2008
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUIL 1008	AUG 2008	8EP 2008	OCT 2008	NOV 2008	DEC. 2008	TOTAL 2008
413.100 Operat 413.200 Meinte	ion Expensas-Electric Plant Lassed nance Expenses-Electric Plant Lesses	8,229.00 12,143.00	8,229.00 17,643.00	8,229.00 18,927.00	59,954.00 51,673.00	111,621.00 2,051.00	109.321.00 6,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109.273.00 \$1,480.00	8,173.00 30,008.00	8,173.00	19,733.00	673,985.00 209,620.00 683,606.00
	-	20,372.00	25,872.00	25,156.00	111,637.00	113,902.00	118,278.00	113,618.00	110,202.00	140,753.00	39,081.00	25,735.00	35,000.00	

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	BigRivers           MO         JE #           10         150		JOURNAL EN DESCRIPTIO INCREMENTAL	DN	DATE	10/31/08 SOURCE CODE GA
Prepared Descripti	By: Travis Siewert	-74-3 Big River's share	Approved By: //	Galfa Contractor		
Е     Е     Е     Е       Н     Е     Е     Е       Item 3b.     Page 3 of 146	HOURS	EAC       RA         000       999         000       90         000       90         000       90         000       90         000       90 <td>ACCOUNT # 41310000 41320000 23271000</td> <td>DEBIT 8,173.00 30,908.00</td> <td></td> <td>CREDIT 39,081.00</td>	ACCOUNT # 41310000 41320000 23271000	DEBIT 8,173.00 30,908.00		CREDIT 39,081.00
Total I Total A	Debits\$39	9,081.00	Total Credits 05,901,000	\$39,081.00		- E

BIG RIVERS ELECT 2008 BUDGET - Of	BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET – O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:													
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	AFR 2008	MAY 2008	JUN 2008	JUL. 2008	AUG 2008	8EP 2008	0CT 2008	NOV 2008	0EC 2008	TOTAL 2008
2008 BUDGET - IN	CREMENTAL OLM DISTRIBUTION (	WKEC BUDGETE	D):											
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	May 2008	JUN 2008	JUL. 2008	AUG 2008	8EP 2008	0CT 1008	NOV 2008	DEC 2008	TOTAL 2008
413.100 Operation	on Expenses-Electic Plant Lossod	5,229.00 12,143,00	6,229.00 17,643.00	8,229.00 16,927.00	59,954.00 51,673.00	111,621.00 2,061.00	109,321.00 6,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109,273.00 \$1,480.00	8,173.00 30,908.00	8,173.00 17,582.00	19,733.00 15,287,00	673,958.00 209,620.00
413.200 Mainton	ance Expenses-Electric Plant Lease	20,372.00	25,672.00	25,150.00	111,637.00	113,902.00	110,278.00	113,618.00	118,202.00	140,763.00	39,081.00	25,735.00	35,000.00	583,606.00

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	avis Siewert TAS To record Big Riv	er's share o	Approved By: f Incremental O & M costs	lph. anna		
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E	000	999	41320000	31,480.00		
E	000	999	23271000			140,753.00
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Total Debits	\$140,753.00	- <b></b>	Total Credits	\$140,753.00		4
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BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET -- OAM DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO.	DESCRIPTION	JAN 2008 IKEC BUDGETE	FEB 2008 D):	MAR 2009	APR 2008	MAY 2005	JUN 2008	JUL 2008	AUG 2008	8EP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	8EP 2008	OCT 2008	NOV 2008 5,173.00	DEC 2008	TOTAL 2008 673,955.00
413.100 Oper 413.200 Main	rallon Expanses-Electric Plant Leased Jenance Expanses-Electric Plant Leased	8,229.00 12,143.00	8,229.00	6.229.00 18,927.00	59,964.00 51,673.00	111,821.00 2,081.00	109,321.00 5,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109.273.00 31,480.00 140,753.00	8,173.00 30,908.00 39,081.00	17,562.00	15,267.00	209,620.00
110,200		20,372.00	25,872.00	25,158.00	111,637.00	113,902.00	118,278.00	113,618.03	116,202.00	140,755.00 HERESSER			REFERENCES ET	axabsezanc=0

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æ.	Big	Rivers			JOURNAL I	ENTRY	DATE	08/31/08
	M	) JE #	[		DESCRIP	TION		SOURCE CODE
	08	150			INCREMENT	ALO&M		GA
	A REAL PROPERTY AND ADDRESS OF THE OWNER OWNE	: Travis Siewo Detail: To reco		r's share	Approved By: e of Incremental O & M cost	Ralph Jakum		
	L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
	Е		000	999	41310000	111,408.00		
	E		000	999	41320000	4,794.00		116 000 00
	E		000	999	23271000			116,202.00
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Item 3b. Page 7 of 146					· · · · · · · · · · · · · · · · · · ·			
7 o					······································			
б. f 14								
6								
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								۲.
	Total Debits	\$1	16,202.00		Total Credits	\$116,202.00		- ~
	Total Accou	int Numbers		1	05,901,000			4

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# BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET – O&M DISTRIBUTION FROM A5400 BASED ON RA-BAC DATABASE:

ACCOUNT NO. 2008 BUDGET ~	DEBCRIPTION	JAN 2008 VKEC BUDGETE	FEB 2008 D}:	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2003	8EP 2008	0C1 2008	NOV 2008	DEC 2008	TOTAL 2008
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	1008 8005	JUL 2008	AUG 2008	8EP 2008	0CT 2008	2008 NOV	DEC 2008	TOTAL 2008
413.109 Open 413.200 Maini	ation Expenses-Electric Plant Lessed Iterance Expenses-Electric Plant Lesse	8,229.00 \$2,143.00	8,229.00 17,643.00	8.229.00 16,927.00	59,954.00 51,673.00	111,821.00 2,081.00	109.321.00 8,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109.273.00 51,460.00	6,173.00 30,908.00	8,173.00 17,582.00	19,733.00 15,267.00	675,988.00 209,620.00 853,608.00
		20,372.00	25,872.00	25,158.00	111,637.00	113,902.00	116,278,00	113,818.00	116,202.00	140,753.00	39,081,00	25,735.00	35,000.00	

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	Rivers			JOURNAL ENT	DATE _	07/31/08	
MO	JE #	]		DESCRIPTIC	N	[	SOURCE CODE
07	150			INCREMENTAL	0 & M		GA
Dranarad Duy	Travis Siewer			Approved By:	M. A.M.		
and the second se			r's share (	of Incremental O & M costs	A Contraction		<u></u>
Description L	Jetan: 10 lecold	I DIG KIVE	I S SHALE (	of incrementar O & M costs			
					<u></u>		
	······			······			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E		000	999	41310000	111,433.00		
E		000	999 .999	41320000	2,185.00		113,618.00
E		000	.999	23271000			115,010.00
							· · · · · · · · · · · · · · · · · · ·
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				· · · · · · · · · · · · · · · · · · ·	۰ 		
	L]	L	<b>J</b>			L	
Total Debits	\$113	3,618.00		Total Credits	\$113,618.00		

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#### BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET -- OAM DISTRIBUTION FROM A5400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO. 2008 BUDGET	DESCRIPTION	JAN 2008 (WKEC BUDGETE	FEB 2008 D):	MAR 2008	APR 2008	MAY 1008	JUN 2008	JUL 2008	AUQ 2008	8EP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2000	AUG 2008	8EP 2008	OCT	NOV 2008	05C 2008	TOTAL 2008
	ntion Expenses-Electric Plant Lessed lenance Expenses-Electric Plant Lesses	8,229.00 12,143.00	8,229,00 17,543,00	8,229.00 16,927.00	59,954.00 51,673.00	111.621.00 2,081.00	109,321.00 8,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109,273.00 \$1,480.00	8,173.00 30,908.00	8,173.00 17,582.00	19,733.00	673,968.00 209,620.00
	•	20,372.00	25,872.00	25,158.00	111,637.00	113,902.00	118,278.00	113.618.00	115,202.00	140,753.00	39,081.00	25,735.00	35,000.00	\$63,606.00

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BigRivers		JOURNAL ENTR	DATE	06/30/08		
MO JE#		DESCRIPTION		SOURCE CODE		
06 150		INCREMENTAL O		GA		
		/	n Al			
Prepared By: Travis S	iewert TMS	Approved By:	of Monter			
Description Detail: To r	ecord Big River's share o	of Incremental O & M costs				
	S EAC RA	ACCOUNT #	DEBIT	[	CREDIT	
L/E HOURS	5 EAC RA 000 999	41310000	109,321.00			
<u> </u>	000 999	41320000	6,957.00			
E E	000 999	23271000			116,278.00	
Tem 3h						
<u>ــــــــــــــــــــــــــــــــــــ</u>						
Total Debits	\$116,278.00	Total Credits	\$116,278.00		- v	
Total Account Number	s <u>    10</u>	5,901,000	1			
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#### BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET -- OLM DISTRIBUTION FROM AB400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2006	MAY	JUN 2008	.E.D. 2008	ALF0 2005	8EP 2005	OCT 2003	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INC	REMENTAL ORM DISTRIBUTION	(WKEC BUDGETE	D):											
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 1908	MAY 2008	JUN 2008	.R.R. 2508	AUG 2008	SEP 2005	OCT 2001	NOV 2068	DEC 2008	TOTAL 2008
	Expenses-Electric Plant Lessed nce Expenses-Electric Plant Lesses	8,229.00 12,143.00	8,228.00	8,229.00 16,927.00	89,984.00 61,673.00	111,821.00 2,081.00	109,821.00 6,007.00	111,438.00 2,185.00	111,408.00 4,794.00	109,273.00 31,480.00	8,173.09 30,908.00	8,178.00 17,582.00	19,7\$3.00 15,267.00	573.995.00 209,820.00
		20,372.00	25,972.00	25,158.00	111,637.00	\$15,902.00	118,278.00	113,618.00	118,202.00	140,753.00	17,061.00	25,735.00	35,000.00	683,606,00

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(ID-O:VBR\_BUD/08-09/8UDGET/Bud\_08\_Prep) Printed 2/1/2008

Big	<u>Rivers</u>			JOURNAL ENT	RY	DATE	05/31/08
MO	JE #	]		DESCRIPTIO	N		SOURCE CODE
05	150			INCREMENTAL (	) & M		GA
••••••••••••••••••••••••••••••••••••••	••••••••••••••••••••••••••••••••••••••				An AX		
Prepared By:				Approved By:	app format		
Description D	etail: To record	<b>Big Rive</b>	r's share o	of Incremental O & M costs			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E		000	999	41310000	111,821.00		
E		000	999	41320000	2,081.00		
E		000	999	23271000			113,902.00
							<u> </u>
						L	
Total Debits	\$113	,902.00		Total Credits	\$113,902.00		
	1t Numbers			5,901,000			

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BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET – OBM DISTRIBUTION FROM AB430 BASED ON RA-EAC DATABASE:

ACCOUNT														
NO.	DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	BEP	OCT 2006	NOV 2008	DEC 2008	TOTAL 2008
		2008	2008	1008	2008	2008	2008	2008	2008	2008	2508	1004	2004	1004
2008 BUDGET - 1	INCREMENTAL OLM DISTRIBUTION	WKEC BUDGETE	:0):											
ACCOUNT			FED	MAR	APR	MAY	JUN	JUL	AUG	BEP	OCT	NOV	DEC	TOTAL
NO.	DESCRIPTION	JAN 2008	2008	2008	2008	2008	2008	2008	2003	1008	2008	2008	2008	2008
		1000	2000	****	2000	2000	2000	2000	****					
413.100 Coore	tion Expenses-Electric Plant Lessed	6,229.00	8,229,00	8,229,00	59.964.00	111.521.00	109.321.00	111,433.00	111,405 00	109,273,00	8,173.00	8,173.00	19,733.00	673,988.00
	enance Expenses-Electric Plant Leases	12,143.00	17.643.00	18.927.00	51.673.00	2,061,00	5,957.00	2,145.00	4,794.00	31,480.00	30,908.00	17,582.00	15,257.00	209,820,00
10.200 (80)00									······					
		20.372.00	25.872.00	25,158,00	111,637.00	113,902,00	116,278.00	113,616.00	118,202.00	140,753,00	39,081.00	25,735.00	35,000.00	653,605.00
										*************		Beardonnean at	LANNOUSCARE EN	

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BigRivers		JOURNAL ENT	RY	DATE _	04/30/08
MO JE#		DESCRIPTIO	N		SOURCE CODE
04 150		INCREMENTAL (	) & M		GA
Prepared By: Travis Siew Description Detail: To reco		Approved By: 7 mental O & M costs	lot anone		
L/E HOURS E E	000 999 4	CCOUNT #	DEBIT 59,964.00 51,673.00		CREDIT
	000 999	23271000			111,637.00
۲ 					
			¢111 627 00		
Total Debits \$1 Total Account Numbers	11,637.00 105,901,0		\$111,637.00		•

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#### BIG RIVERS ELECTRIC CORPORATION 2003 BUDGET -- GAM DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO. 2008 BUDGET 1	DESCRIPTION INCREMENTAL OBM DISTRIBUTION (	JAN 2008 WKEC BUDGETE	FEB 2008 :Dj:	MAR 2008	аря 2005	MAY 2008	JUN 2003	JUL 8008	AUQ 2005	8EP 2004	OCT 1008	200 <b>8</b>	DEC 2008	TOTAL 2008
ACCOUNT ND.	DESCRIPTION	JAN 2008	FEB 2001	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL. 2008	AUG 2008	8EP 2008	0CT 1008	2008 NGV	DEC 2008	TOTAL 2008
	non Exponses-Electric Plant Leased mence Expanses-Electric Plant Leased	8,229.00 12,143.00	8 229.00 17.643.00	\$.229.00 16,927.00	59,904.00 51,073.00	111,821.00 2,081.00	109,321.00 6,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109,273.00	8,173.00 30,905.00	8,173.00 17,552.00	19,733.00 15,267.00	673,986.00 209,620.00
	-	20,372.00	25,872.00	25,158.00	111,637.00	113,902.00	116,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	693,606,00

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BigRive	18			JOURNAL ENT	TRY	DATE _	03/31/08
MO	JE #	<b></b>		DESCRIPTIC	)N	Ľ	SOURCE CODE
03	150			INCREMENTAL			GA
beneficial and the second se		۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰۰					
Prepared By: Tra	avis Siewert m	13		Approved By:			
Description Detail:	To record Big	River's	s share o	f Incremental O & M costs			
L/E H	OURS	EAC 1	RA	ACCOUNT #	DEBIT		CREDIT
E			999	41310000	8,229.00		
E		000 9	999	41320000	16,927.00		
E		000 9	999	23271000			25,156.00
							<u> </u>
Total Debits	\$25,156	5.00		Total Credits	\$25,156.00		
	<i>www</i> , 100						

#### BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET - OBM DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO. 2008 BUDGET - II	DESCRIPTION ICREMENTAL DEM DISTRIBUTION (	JAN 2008 WKEC BUDGETE	FEB 2005 D1:	MAR 1003	APR 2008	MAY 2008	JEN 1000	JUL 1008	AUG Soot	8EP 1008	0CT 2008	NOV 2009	1008 DEC	101AL 2000
ACCOUNT	DESCRIPTION	JAN	FEB	MAR	APR	MAY	10N	JUL	ALIG	88P	0CT	NOV	0EC	TOTAL
NO.		2008	2008	2008	2008	2008	1008	2008	1008	2008	2008	2003	1003	2000
413.100 Operat	ion Expenses-Electric Plant Leased	6,229.00	8,229.00	8,229.00	59,954.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	10,733.00	673.986.00
413.200 Mahin	nance Expenses-Electric Plant Lease	12,143.00	17,543.00	18,927.00	51,873.00	2,081.00	8,957.00	2,185.00	4,794.00	31,480.00	30,908.00		15,267.00	209,620,00
	-	20,372.00	25,872.00	25,156.00	111,637.00	113,902.00	118,278.00	113,818.00	118,202.00	140,753 00	39,081.00	25,735.00	35,000.00	853 606.00

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Big	Rivers			JOURNAL ENTI	tΥ	DATE	02/29/08
MO	JE #	Г	<b></b>	DESCRIPTION		]	SOURCE CODE
02	150	ŀ		INCREMENTAL O			GA
02		L			4.1.1.		
Prepared By:	Travis Siewe			Approved By:	lik (John K		
Description [	Detail: To record	d Big Rive	r's share o	of Incremental O & M costs	· · · ·		
	<u></u>						
		<b>FAC</b>	RA	ACCOUNT #	DEBIT	[	CREDIT
L/E E	HOURS	EAC 000	999	41310000	8,229.00		
E E		000	999	41320000	17,643.00		
E		000	999	23271000			25,872.00
					<u></u>		
Total Debits	\$2	5.872.00	LJ	Total Credits	\$25,872.00		
	-	2,072,00					-
Total Accou	nt Numbers		10	05,901,000			

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#### BIG RIVERS ELECTRIC CORPORATION 2005 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO. 2008 BUDGET INC	DEBCRIPTION CREMENTAL DAM DISTRIBUTION (N	JAN 2008 VKEC BUDGETE	FEB 2006 D):	MAR 2008	APR 2008	MAY 2005	JUN 2008	JUL 2008	аца 2008	\$EP 2008	OCT 2005	NOV 2008	DEC 2908	TOTAL 2008
ACCOUNT ND.	DESCRIPTION	JAN 2008	FEB 1008	MAR 2008	APR. 1008	MAY 8009	JUN 2008	JUL 2008	AUG 2008	8EP 2009	OCT 2008	100 <b>8</b>	DEC 1008	101AL 2008
413.100 Operation 413.200 Maintena	n Expenses-Electric Plant Lessed Inca Expenses-Electric Plant Lesser	8,229.00 12,143.00	8,229.00 17,543.60	8 229.00 16 927.00	59,954.00 51,873.00	111,821.00 2,081.00	109,321.00 8,957.00	131,433.00 2,185.00	111,408.00 4,794.00	109,273.00 \$1,480.00	8,173.00 30,908.00	8.173.00 17,582.00	19,733.00 15,287.00	873,955,00 209,820,00
		20,372.00	25,872.00	25,158.00	111,837.00	113.902.00	118,278.00	113,818.00	118,202.00	140,753.00	39,051.00	25,735.00	35,000.03	553,506.00

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Bigl	Rivers			JOURNAL ENTI	RY	DATE	01/31/08
MO	JE #	ſ		DESCRIPTION	· ·	ſ	SOURCE CODE
01	150	ľ		INCREMENTAL O			GA
	· · · · · · · · · · · · · · · · · · ·				at Aka		
Prepared By:				Approved By:	ik (ghliink)		
Description D	etail: To record	d Big Rive	r's share o	of Incremental O & M costs			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E	110/0103	000	999	41310000	8,229,00		
E		000	999	41320000	12,143.00		
E		000	999	23271000			20,372.00
	LJ	L				L	
Total Debits	\$20	0,372.00		Total Credits	\$20,372.00		
Total Accour	nt Numbers		10	5,901,000			

BIG RIVERS ELECTRIC CORPORATION 2008 BUDGET - OAM DISTRIBUTION FROM AB400 BASED ON RA-EAC DATABASE:

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ACCOUNT NO. DEBCRIPTION JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC NO. Debcription jack 2008 2008 2008 2008 2008 2008 2008 200												TOTAL. 2003		
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	ли 8008	JUL.	AUG	SEP 2008	1008	NDV 2005	DEC 2008	TOTAL.
413.100 Operati 413.200 Mainte	lion Expenses-Electric Plant Lessed mance Expenses-Electric Plant Lesses	8,229 00 12,143.00	8.229.00 17,643.00	8,229 00 16,927.00	59.964.00 51,673.00	111,821.00 2,081.00	109.321.00 6,957.00	111,433.00 2,185.00	111,408.00 4,794.00	109,273.00 31,480.00	8,173 00 30,935 00	8,173.00 17,582.00	19,733.00	873,988.00 209,820.00
	-	20,372.00	25,872.00	25,158.00	111,637,00	113,902.00	116,278.00	113,818.00	116,202.00	140,753.00	39,051.00	25,735.00	35,000.00	683,805.00

	BigRi	ivers			JOURNAL EN	NTRY	DATE	12/31/07
	MO 12	JE # 150	F		DESCRIPT INCREMENTAI			SOURCE CODE GA
	Prepared By: Description De	Travis Siewer tail: To record	t ~as Big Rive	r's share	Approved By: Appro	DEBIT		CREDIT
Item 3b. Page 23 of 146		HOURS		999 999 999				45,483.00
	Total Debits Total Accour		5,483.00		Total Credits 105,901,000	\$45,483.00		

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incremental Diale Budget: 2007	naL Dato-Now	Feb NON-OTAG	Mar NON-OTAG	Apr NON-OTAG	May OTAG	Jun CTAG	لىل QATQ	Aug OTAG	840 OTAG	Det NDH-DT#G	Nov NON-OTAG	Dec NON-OTÁG	Total
Aflocation of Total Incremental O&M Cost:	21,845	22,645	27,645	38,326	78,818	83,134	70,221	79,220	63,134	82,378	20,482	40,483	634,929
Big Rivers	86,581	90,581	110,581	145,313	314,484	312,538	318,887	316,887	332,538	249,504	81,630	161,539	2,539,743
WKEC	16,433	15,433	15,433	21,218	45,814	48,223	50,787	50,788	48,222	102,781	10,240	15,245	446,624
HMPEL	123,859	128,659	153,659	202,859	438,894	463,895	448,895	446,895	463,894	414,581	118,658	218,665	3,621,295
Big Rivers Allocation:	8,687	6,587	14,687	14,657	81,785	61,335	01,335	61.334	81,335	14,630	14,630	14,631	699,763
Operations (Account 413.100)	<u>11,958</u>	12,958	17,958	28,641	1,831	6,799	2,656	2,835	6,799	52,740	10,652	30,652	185,100
Malatamence (Account 413.200)	21,645	22,545	32,545	41,326	83,618	88,134	84,221	64,720	88,134	57,376	25,482	45,483	684,929
ABocation of Incremental OSM: Big Rivers Pints: Big Rivers WREC Total	20.00% 80.00% 100.00%	20.00% 60.00% 100.00%	20.00% 60.00% 100.00%	20.00% ED.00% 100.00%	20.00% 80.00% 100.00%	20.00% 80.00% 100.00%	20.00% 80.00% 100.00%	21.00% 80.00% 100.00%	20.00% 80.00% 100.00%	20.00% 80.00% 100.00%	20.00% 80.00% 100.00%	20.00% 80.00% 100.00%	
Siaton Two:	13.91%	13.91%	13.91%	13.91%	13.91%	13.59%	13.59%	13.59%	13.59%	13 59%	13.59%	13.59%	
Big Rivers	65.64%	55.64%	65.64%	55.54%	55.64%	54.30%	54.36%	54.30%	54.38%	54.35%	54.30%	54.33%	
WREC	30.45%	30.45%	30.45%	30.45%	30.45%	32.05%	32.05%	32.05%	32.05%	32.05%	32.05%	32.05%	
HMPEL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

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.,	Big	Rivers			JOURN	DATE	11/30/08		
	M	JE#	Γ		DESC	RIPTION			SOURCE CODE
	11	151			INCREME	ENTAL O	& M		GA
		Travis Siewe Detail: To True		ver's sha	Approved are of Incremental O & 1		Previous Month		
	L/E	HOURS	EAC	RA	ACCOUNT #	[	DEBIT		CREDIT
	E		000	999	23271000		26,626.71		590.71
	E E		000	999 999	<u>41310000</u> 41320000				26,036.00
			000		41520000				
Item 3b. Page 25 of 146									
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46									
								,	
	Total Debits	\$26	6,626.71		Total Cred	lits	\$26,626.71		- E
	Total Accourt	nt Numbers		1	05,901,000				Ę

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1 of M

True Up Previous Month's Incremental O&M

### **Budget Booked**

Previous Month JE 10-150 2008

 41310000 (Oper)
 8,173.00

 41320000 (Main)
 30,908.00

 23271000
 39,081.00

## Actual Invoice

41310000 (Oper) 41320000 (Main) 23271000 7,582.29 4,872.00 12,454.29

590.71

26,036.00

### <u>Adjustment</u>

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23271000

26,626.71

41310000 (Oper) 41320000 (Main)

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bigRivers		JOURNAL ENTR	Ŷ	DATE	10/31/08
MO JE#	<b></b>	DESCRIPTION	· · · · · · · · · · · · · · · · · · ·	ſ	SOURCE CODE
MO JE # 10 150		INCREMENTAL O &	è М		GA
Prepared By: Travis Siewer	t	Approved By:			
Description Detail: To record	Big River's share o	f Incremental O & M costs			
L/E     HOURS       E	EAC       RA         000       999         000       90         000       90         000       90         000       90         000       90 <td>ACCOUNT # 41310000 41320000 23271000</td> <td>DEBIT 8,173.00 30,908.00</td> <td></td> <td><u>CREDIT</u> 39,081.</td>	ACCOUNT # 41310000 41320000 23271000	DEBIT 8,173.00 30,908.00		<u>CREDIT</u> 39,081.
Total Debits \$3	9,081.00	Total Credits	\$39,081.00		

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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name Address City	Big Rivers Electric Corp P.O. Box 24 Henderson State		42419	Date	11/17/2008	- -
Units		Description		Rate	Total	]
	Oct-08 Incremental O&M - NOx Station Two Parasitic Load	Reduction			3,412.10( 1,234.34	0,004.003 2,094.12 Maintennee 717.98 Openations
	The Big Rivers share is cost share after conside calculated based on the Upon finalization of the the City of Henderson, a	eration of the City's pole current capacity split NOx cost sharing agree	rtion, which is agreements. eement with			
	Other incremental elem result in an additional b		ed and may			A.
L	Due 15 days upon rece	ipt of invoice.				-
	Operations Maintenance	3,928,46		SubTotal	\$4,646.44	
	Maintenance	717.98		TOTAL	\$4,646.44	]
		4, 646.44				

Invoice No.

# Western Kentucky Energy NOx Reduction Incremental O&M Oct-08

STATION TWO										
Project #	Total	95/312 Split HMPL Share	20% BREC Share							
STMSCR	2,029.41	617.96	282.29							
STOSCR	19,643.34	5,981.40	2,732.39							
STMSCR	2,178.45	-	435.69							
STOSCR	-	-	-							
ST208FPN	(275.10)	(83.77)	(38.27)							
ST107FPN	-	- •	-							
STAMMONIA	-	-	-							
STAMMONIA	-	-	-							
STSULFUR	-	-	-							
Total	23,576.10	6,515.58	3,412.10							
-		440504	440804							
G/L - O&M	23,576.10	143501	143504							
G/L - COS	23,570.10									
Discrepancy										
	031585									

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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

ame ddress	Big Rivers Electric Corporation P.O. Box 24	Date	11/17/2008	
ity	Henderson State KY ZIP 42419		)	
Units	Description	Rate	Total	]
	Oct-08			
	Incremental O&M - NOx Reduction			Operation
	Wilson Coleman		508.43 1,897.90	204.
	Green		1,954.16	4,154.0
	Parasitic Load		2,244.63	Openation Openation
	G&A Labor		1,202.73	Op anatt !
	The Big Rivers share is calculated based on a 20% cost share.		- -	
	Other incremental elements are being assessed and may result in an additional billing.			
	Due 15 days upon receipt of invoice.			-
		SubTotal	\$7,807.85	4
	Operations 3, 653, 83	TOTAL	\$7,807.85	1
	Operations 3, 653, 83 Maintenance 4, 154,02 7, 807,85			
	7.807.85		10	

Item 3b. Page 30 of 146 Invoice No.

00190

#### NOx Reduction Incremental O&M Oct-08

NOx Reduction Incremental O&M Oct-08

- and the address of the state of מיותוביריינים אינייניטער איניגעראינטער אין איז יינעראיטעראט איניעראייניטער איניינעראינעראינעראינעראי D apply general application and an and an application of a second second device any application and application of a second field of the second s BREC TOTAL for WILSON, COLEMAN, GREEN GREEN COLEMAN WILSON 20% 20% 20% GREEN Total **BREC Share** WILSON COLEMAN Total **BREC Share** Project # Total **BREC Share** Project # Project # Total 4,360.4 1,954.16 1.897.90 9,770.82 1.954.16 508.43 1,897.90 GNMSGURBN 301.96 CLMNOX 9,489.49 WLMSCR 1,509.78 GNOSGURBN -189.76 CLONOX 948.81 -WLOSCR GN104FPN 83.54 16.71 WLSO3 GN204FPN -WLMSCRDCT GN205SPN --WLAMMONIA 4,360.4 1,897.90 1,954.16 1,954.16 508.43 9,770.82 9.489.49 1,897.90 Total 508.43 Total 2.542.13 Total 143504 9,770.82 G/L - O&M G/L - O&M 9.489.49 2,542.13 G/L - O&M G/L - COS G/L - COS G/L - COS Discrepancy Discrepancy Discrepancy ÷ . 031785 031685 031885 ANTACOME AN MAANUM MIGHU ANALES MINARY PARTICIPATION AND THE TO AN AN AND THE STATEMENT Gener THE SHOW SHOULD STORE S

BigRivers			JOURNAL EN	ſRY	DATE _	10/31/08
MOJI	3#		DESCRIPTIC	DN	ſ	SOURCE CODE
	51		INCREMENTAL	0 & M		GA
	is Siewert – 74-3 To True Up Big Ri	ver's share	Approved By: /	- Previous Month		
L/E HOU		RA	ACCOUNT #	DEBIT		CREDIT
E	000	999 999	23271000	<u>26,575.05</u> 2,888.72		
		999				29,463.7
Total Debits		105		\$29,463.77	L	L.C.M
						IOF M

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True Up Previous Month's Incremental O&M

### Budget Booked

Previous Month JE 09-150 2008

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 41310000 (Oper)
 109,273.00

 41320000 (Main)
 31,480.00

 23271000
 140,753.00

# Actual Invoice

41310000 (Oper) 41320000 (Main) 23271000 112,161.72 2,016.23 114,177.95

### **Adjustment**

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23271000 41310000 (Oper) 26,575.05 2,888.72

41320000 (Main)

29,463.77

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BigRivers		JOURNAL ENTR	Y	DATE	09/30/08
MO JE # 09 150		DESCRIPTION INCREMENTAL O	2 M	F	SOURCE CODE GA
Prepared By: Travis Siew Description Detail: To reco	vert Tris	Approved By:	h. Calundy		
L/E       HOURS         E	EAC RA 000 999 000 900 90 000 900 900 90 000 900 900 900 900 900 900 900 900 900	ACCOUNT # 41310000 41320000 23271000	DEBIT 109,273.00 31,480.00		CREDIT 140,753.00
Total Debits		Total Credits	\$140,753.00		- Ę

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# Western Kentucky Energy 145 N. Main Street

PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006 Invoice No.

00185

Name **Big Rivers Electric Corporation** Date 10/14/2008 Address P.O. Box 24 42419 City State KY ZIP Henderson Units Description Rate Total Sep-08 Incremental O&M - NOx Reduction Operation 3 Wilson 43,423.53 417.54 Coleman 89.39 Green 1.560.01 Parasitic Load 20,954.57 0/ 1,111.83 Downstians G&A Labor 10/17/08 The Big Rivers share is calculated based on a 20% cost share. Other incremental elements are being assessed and may result in an additional billing. Due 15 days upon receipt of invoice. 000/999 232.710 65,996.86 SubTotal \$\$\$65,996,86 TOTAL \$65:996:86\* Operations Maintenance 64,436.85 Mick Shompson 10/17/08 1,560.01 65,996.86 Item 3b.

Page 35 of 146

# NOx Reduction

Incremental O&M Sep-08 NOx Reduction Incremental O&M Sep-08

	WILSON			COLEMAN	2	GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN				
Project #		20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	
WLMSCR WLOSCR WLSO3 WLMSCRDCT	5,265.42 / 3,930.58 / 1,519.56 / -	1,053.08 786.12 303.91	CLONOX	2,087.70 √	417.54 - -	GNMSGURBN GNOSGURBN GN104FPN GN204FPN	446.94 √ - - -		2,143.11	417.54	89.39	2,650.04	
WLAMMONIA	206,402.09 /	41,280.42		, , , ,		GN205SPN	• _		41,280.42	-	-	41,280.42	
Total	217,117.65	43,423.53	Total	2,087.70	417.54	Total	446.94	89.39 -{}	43,423.53	417.54	89.39	43,930.46	
G/L - O&M G/L - COS	10,715.56 206,402.09	143504	G/L - O&M G/L - COS	2,087.70		G/L - O&M G/L - COS	446.94						
Discrepancy	031885		Discrepancy	031685		Discrepancy	031785						

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# Western Kentucky Energy 145 N. Main Street PO Box 1518

Attn: David Ashby, Accounting Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation P.O. Box 24	Date	10/14/2008
Address City	Henderson Státe KY ZIP 42419	<b>1</b> .	)
Units	Description	Rate	Total
Units	Description		
	Sep-08		
	Incremental O&M - NOx Reduction		opend im
			→ · · · · · · · · · · · · · · · · · · ·
	Station Two		43,804.65
			456.2
	Parasitic Load		A 275 AA
	Parasitic Load		4,376.44 or - + + + + + + + + + + + + + + + + + +
	The Big Rivers share is calculated based on a 20%		
	cost share after consideration of the City's portion, which i calculated based on the current capacity split agreements	S	
	Upon finalization of the NOx cost sharing agreement with	*	
	the City of Henderson, a reconciliation will be required.		
	Other incremental elements are being assessed and may		
	result in an additional billing.		
	Due 15 days upon receipt of invoice.		
		SubTota	
	000/999 232.710 48.181.09	TOTAL	AP 191 00
		IUIAL	- <u>58665</u> \$48,181.09
	operations 47, 724.87 Maintenance 456.22		Mik Thompson
	456.22		110 19
	Haintenance 48, 181.09	- <b>T</b> 01	(0)
		Item 3b	
	- · · · · · · · · · · · · · · · · · · ·	age 37 of 146	,

00761

Invoice No.

# Western Kentucky Energy NOx Reduction Incremental O&M Sep-08

STATION TWO											
Project #	95/312 Split 20% Project # Total HMPL Share BREC Share										
STMSCR	3,279.77 /	998.69	456.22								
STOSCR	48,225.28 /	14,684.60	6,708.14								
STMSCR	-										
STOSCR	-										
ST208FPN	11,466.37 /	3,491.51	1,594.97 🗸								
ST107FPN	-	-	-								
STAMMONIA STAMMONIA	240,427.19 /	73,210.08	33,443.42								
STSULFUR	11,516.20 🗸	3,506.68	1,601.90								
Total	314,914.81	95,891.56	43,804.65								
		143501	143504								
G/L - O&M	62,971.42										
G/L - COS	251,943.39										
Discrepancy -											
=	031585										

Item 3b. Page 38 of 146

ť,	B	ig <u>Rivers</u>				JOURN	TRY	DATE	09/30/08	
		40 JE #				DESC	RIPTI	ON		SOURCE CODE
		09 151				INCREMI	ENTAL	0 & M		GA
								an ANI		
	Prepared I	By: Travis Siewe	ert TAS			Approved				
	Descriptio	n Detail: To True	Up Big Ri	ver's sha	are of	Incremental O &	M costs	s - Previous Month		
,										
		- <u> </u>	<u></u>							
	L/E	HOURS	EAC	RA		ACCOUNT #		DEBIT		CREDIT
	E		000	999		23271000		18,012.17		
	E		000	999		41320000		831.99		10.044.16
	E		000	999	<u> </u>	41310000				18,844.16
										······
┝╌┲╼┫				<b> </b>	-					
It				<b>  </b>	-		-			
Item 3b. Page 39 of 146				<u>}</u>						
3b. of				1	F					
146										
01										
										a a carante a graduar de provinción de la característica de la c
				ļ			-			
				<u></u>			-			
					L		JL		L	
	Total Deb	oits \$1	8,844.16			Total Crea	lits _	\$18,844.16		- Ę
		ount Numbers		1	05,9	01,000				4
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True Up Previous Month's Incremental O&M

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Budget Booked Previous Month JE 08-150 2008

41310000 (Oper) 41320000 (Main) 23271000 111,408.00 4,794.00 116,202.00

Actual Invoice

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41310000 (Oper) 41320000' (Main) ' 23271000 92,563.84 5,625.99 98,189.83

Adjustment

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23271000 41320000 (Main) 18,012.17 831.99

41310000 (Oper)

18,844.16

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Big	Rivers		JOURNAL ENT	RY	DATE	08/31/08
MO	JE#	<b></b>	DESCRIPTION	N		SOURCE CODE
08	150		INCREMENTAL O			GA
	Travis Siewe Detail: To record		Approved By: of Incremental O & M costs	alph Achum		
L/E	HOURS	EAC RA	ACCOUNT #	DEBIT	<b>Г</b>	CREDIT
E	TROOKS	000 999	41310000	111,408.00		
Ē		000 999	41320000	4,794.00		
E				(ingro)		116,202
Total Debits		6,202.00	Total Credits	\$116,202.00		
Total Debits Total Account			Total Credits	\$116,202.00		-

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Invoice No.

00759

Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corpo	pration		Date	9/17/2008	
Address City	P.O. Box 24 Henderson State	KY ZIP	42419			
Units		Description		Rate	Total	
	Aug-08		¢			
	Incremental O&M - NOx	Reduction		•		0p. 1:
	Station Two				27,106.24	Maintenan
						1,594.75
-	Parasitic Load				5,170.42	0 parati i n
		,				
				•		
	The Dia Diana alaon in	- I. Jote d here ad a w	- 00%			
	The Big Rivers share is a cost share after consider calculated based on the Upon finalization of the t	ration of the City's po current capacity spli	ortion, which is it agreements.			1
	the City of Henderson, a					*
	Other incremental eleme result in an additional bil		sed and may			
	Due 15 days upon recei	ot of invoice.		n.		
	•			SubTotal	\$32,276.66	
	operations maintenance	30, 681.91		TOTAL	\$32,276.66	
	maintenance	1,594.75	-	٩	~~ ۲	
		32,276.66			H	
	•	Item				

Page 42 of 146

# Western Kentucky Energy NOx Reduction Incremental O&M Aug-08

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	SIAI	ION TWO	
Drojoot #	Tatal	95/312 Split	20%
Project #	Total	HMPL Share	BREC Share
<b>2</b>	11,464.80 /		1,594.75
STOSCR	23,867.491	7,267.65	3,319.97
STMSCR	· -	-	: <b>-</b>
STOSCR	-	-	-
ST107FPN	· -	-	, <b>_</b>
OTAMMONUA	444.074.07/		
STAMMONIA	144,971.67 <sup>,7*</sup>	44,143.87	20,165.56
STAMMONIA	- · · · · · · · · · · · · · · · · · · ·	·· •	· -
STSULFUR	14,564.77 <sup>J</sup>	4,434.97	2,025.96
Total	104 000 70	60 007 50	
	194,868.73	59,337.53	27,106.24
í.		143501	
G/L - O&M	35,332.03	143301	143504
G/L - COS	159,536.44		
Discrepancy	0.26		
	031585		

Item 3b. Page 43 of 146



# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting

Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation	Date	9/17/2008	-
Address	P.O. Box 24			
City	Henderson State KY ZIP 42419			
Units	Description	Rate	Total	
	Aug-08			
	Incremental O&M - NOx Reduction			operations
	Wilson		44,668.37 97.96	41,019,71
	Coleman Green		284.62	4.031.24
	Parasitic Load		19,774.94	operations
	G&A Labor		1,087.28	openation!
	The Big Rivers share is calculated based on a 20% cost share.			
	Other incremental elements are being assessed and may result in an additional billing.			
L	Due 15 days upon receipt of invoice.	Out T-t-1	\$65,913.17	
	00 999 232.710	SubTotal	1. 1. T	

Operations Maintenance 61,881.93 4,031.24 65,913.17 Item 3b. Page 44 of 146

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00183

Invoice No.



# NOx Reduction

Incremental O&M Aug-08 NOx Reduction Incremental O&M Aug-08

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WILSON COLEMAN					GREEN		BREC TO	AL for WILS	ON, COLEMA	N, GREEN		
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	18,243.32		CLMNOX	489.817		GNMSGURBN	1,423.12		The second se	97.96	284.62	5,340.63
WLOSCR	5,314.73 -	1,062.95	CLONOX	-	-	GNOSGURBN	-					
WLSO3	1,232.20 <sup>7</sup>	246.44				GN104FPN	-					
WLMSCRDCT	-	, , <b>_</b>				GN204FPN	-	-				•
	•		20078300 March 1		5	GN205SPN	-	1				
WLAMMONIA	198,551.62 🗸	39,710.32	ан ан ан ан ан ан ан ан ан ан ан ан ан а						39,710.32	-	-	39,710.32
	000 0 11 07	44,000,000		100.01						07.00		15 050 05
Total	223,341.87	44,668.37	Total	489.81	97.96	Total	1,423.12	284.62	44,668.37	97.96	284.62	45,050.95
		143504										
G/L - O&M	24,790.11		G/L - O&M	489.81		G/L - O&M	1,423.13					
G/L - COS	198,551.62		G/L - COS	-		G/L - COS	-					
Discrepancy	0.14		Discrepancy		· ·	Discrepancy	(0.01)	ente o Xueve				
	031885		A to the second s	031685			031785					
II. DATE CE LARDE L'ARDATATA			d l l l l l l l l l l l l l l l l l l l		-							

Item 3b Page 45 of 146

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BigRivers		JOURNAL ENTI	RY	DATE	08/31/08
MO JE#		DESCRIPTION	1		SOURCE CODE
08 151		INCREMENTAL O	& M		GA
Prepared By: Travis S Description Detail: To	iewert 🔨	Approved By:	Previous Month		
		ACCOUNT #	DEBIT		CREDIT
L/E HOUR	S EAC RA 000 999	41320000	25,227.00		
<u>Е</u> Е	000 999	23271000			23,021.54 2,205.46
E	000 999	41310000			2,203.40
		<b>_</b>			
			ADE 007 00		
Total Debits	\$25,227.00	Total Credits	\$25,227.00		Ĺ
Total Account Numbe	rs1	05,901,000	i.		
t	ł				IDM
					0

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True Up Previous Month's Incremental O&M

Budget Booked Previous Month JE 07-150 2008

41310000 (Oper)	111,433.00
41320000 (Main)	2,185.00
23271000	113,618.00

### Actual Invoice

41310000	(Oper)	
41320000	(Main)	
	23271000	

136,639.54

109,227.54 27,412.00

## Adjustment

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41320000 (Main) 23271000 41310000 (Oper) 25,227.00 23,021.54

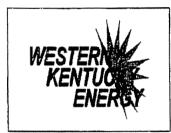
2,205.46

				JOURNAL EN			1011000 00000
MO	JE #			DESCRIPTIO			SOURCE CODE
07	150	L		INCREMENTAL	0&M		GA
and Bu	Travis Siewer			Approved By:	ent this 1		
the second s	and the second se		share of	f Incremental O & M costs			
sipuon Deu		Dig Kivel s	share of	Theremental O & M Costs			
<sup>1</sup>							and the second secon
	HOURS	and the second se	A	ACCOUNT #	DEBIT		CREDIT
			99	41310000	111,433.00		
		the second se	99	41320000	2,185.00		
		9. 000	99	23271000			113,618.00
		h					
				<b></b>			
						<u> </u>	
<b></b>							
l Dahlas	£113	<18 00		Total Credits	¢112 618 00		
d Debits		,618.00		• •••••	\$113,618.00		•
l Account N	Numbers		105	,901,000			

Item 3b. Page 48 of 146

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# Western Kentucky Energy 145 N. Main Street

PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006 Invoice No.

00757

Name **Big Rivers Electric Corporation** Date 8/18/2008 P.O. Box 24 Address 42419 ZIP State KY Citv Henderson Units Description Rate Total 10.4 Jul-08 Incremental O&M - NOx Reduction Operations 26,085,12 Station Two 398:20 tenanc 9.313.08 Parasitic Load 164.88 Opend'ims The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required. Other incremental elements are being assessed and may result in an additional billing. Due 15 days upon receipt of invoice. SubTotal \$50,563.08 Operations 31,250.00 Maintenance 19,313.08 1. 1. 1. 1 TOTAL \$50;563.08. .

50,563.08 Item 3b. Page 49 of 146

# Western Kentucky Energy

NOx Reduction Incremental O&M Jul-08

1

	TATO	ION TWO	
	51A1		
		95/312 Split	20%
Project #	Total	HMPL Share	BREC Share
STMSCR	38,092.19	11,599.07	5,298.62
STOSCR	24,782.22	7,546.19	3,447.21
STMSCR	70,072.30	-	14,014.46
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	150,559.16	45,845.26	20,942.78
STAMMONIA	· –	-	-
STSULFUR	12,186.39	3,710.76	1,695.13
_			45 200 20
Total	295,692.26	68,701.28	45,398.20
			449504
		143501	143504
G/L - O&M	132,946.71		
G/L - COS	162,745.55		
-		-	
Discrepancy =	-	=	
	031585		

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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Date 8/18/2008 **Big Rivers Electric Corporation** Name P.O. Box 24 Address State KY 42419 ZIP Henderson City Rate Total Description Units Jul-08 Incremental O&M - NOx Reduction operations 59,414.17 62,522.93 Wilson 4,806.58 Coleman 183.58 Green 8,098.92 17,492:40 Derations Parasitic Load Operations 1,070.97 G&A Labor The Big Rivers share is calculated based on a 20% cost share. Other incremental elements are being assessed and may result in an additional billing. Due 15 days upon receipt of invoice. 12 12 13 . S. \$86,076.46

> Operations 77,977.54 Maintmance 8,098.92 86,076,46 Item 3b

> > Page 51 of 146

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\$\$86,076!46 ·

SubTotal

TOTAL ;

177

00180

Invoice No.

NOx Reduction Incremental O&M Jul-08

## NOx Reduction Incremental O&M Jul-08

A THE REAL PROPERTY AND A DESCRIPTION OF A DESCRIPTIONO OF A DESCRIPTION O

	WILSON			COLEMAN			GREEN		BREC TOT	AL for WILSC	N, COLEMA	N, GREEN
Project # WLMSCR WLOSCR WLSO3	<b>Total</b> 15,543.81 69,094.60 1,326.80	20% BREC Share 3,108.76 13,818.92 265.36	Project # CLMNOX CLONOX	Total 24,032.88	20% BREC Share 4,806.58	Project # GNMSGURBN GNOSGURBN GN104FPN GN104FPN	Total 917.89	20% BREC Share 183.58	WILSON 17,193.04	COLEMAN 4,806.58	GREEN 183.58	Total 22,183.20
WLMSCRDCT	- 226,649.43	- 45,329.89			-	GN204FPN GN205SPN	-	-	45,329.89	-	-	45,329.89
Total	312,614.64	62,522.93	Total	24,032.88	4,806.58	Total	917.89	183.58	62,522.93	4,806.58	183.58	67,513.09
G/L - O&M G/L - COS Discrepancy	85,965.21 226,649.43 	143504 - =	G/L - O&M G/L - COS Discrepancy	24,032.88 - - - - 031685	-	G/L - O&M G/L - COS Discrepancy	917.89 - - - 031785	 -				

MO       JE #         07       151         Prepared By:       Travis Siewert -TA         Description Detail:       To True Up Bi	JOURNAL ENTRY         DESCRIPTION         INCREMENTAL O & M         3         Approved By: Park         Park         Bark         Bark         Approved By: Park         Park         Bark         Approved By: Park         Park         Bark         Approved By: Park         Park         Bark         Bark         Approved By: Park         Park         Bark	DATE 07/31/08 SOURCE CODE GA
E E		CREDIT         67,926.94
Total Account Numbers	105,901,000	198

True Up Previous Month's Incremental O&M

## **Budget Booked**

Previous Month JE 06-150 2008

41310000 (Oper) 41320000 (Main) 23271000 109,321.00 6,957.00 116,278.00

Actual Invoice

41310000 (Oper) 41320000 (Main) 23271000 41,394.06 17,670.02 59.064.08

# Adjustment

23271000 41320000 (Main) 41310000 (Oper) 57,213.92 10,713.02 67,926.94

BigRiy				JOURNAL ENT	0.000	DATE	
MO	JE #	[		DESCRIPTION	V		SOURCE CODE
06	150	L		INCREMENTAL C	&М		GA
					ANAL		
	I'ravis Siewert			Approved By:	Allenter		
Description Deta	il: To record	Big Rive	r's share o	f Incremental O & M costs			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
Е		000	999	41310000	109,321.00		
Е		000	999	41320000	6,957.00		116,278.00
E		000	999	23271000			110,270,00
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	4					******	
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						L	
Total Debits	\$116	278.00		Total Credits	\$116,278.00		
Total Account N				5,901,000			3

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00178

Invoice No.



# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corp	oration		Date	7/23/2008	
Address City	P.O. Box 24 Henderson Stat	e KY ZIP	42419		J	
Units		Description		Rate	Total	
	Jun-08					
	Incremental O&M - NO:	Reduction				Openation
	Wilson Coleman				13,530.81	37.291 67
	Green				240.10)	16,777.36
	Parasitic Load	,			14,443.61	Operations Operations
	G&A Labor				941.60	Operations
	The Big Rivers share is cost share.	s calculated based on a	20%			
	Other incremental elen result in an additional t		ed and may			
L	Due 15 days upon rece	eipt of invoice.				-
	Operation 1	52.676.88		SubTotal	\$69,454.24	]
	Maintenarice	16,777.56			ł	$\mathbf{k}$
		69.454.24			•	``

Item 3b Page 56 of 146

**NOx Reduction** Incremental O&M

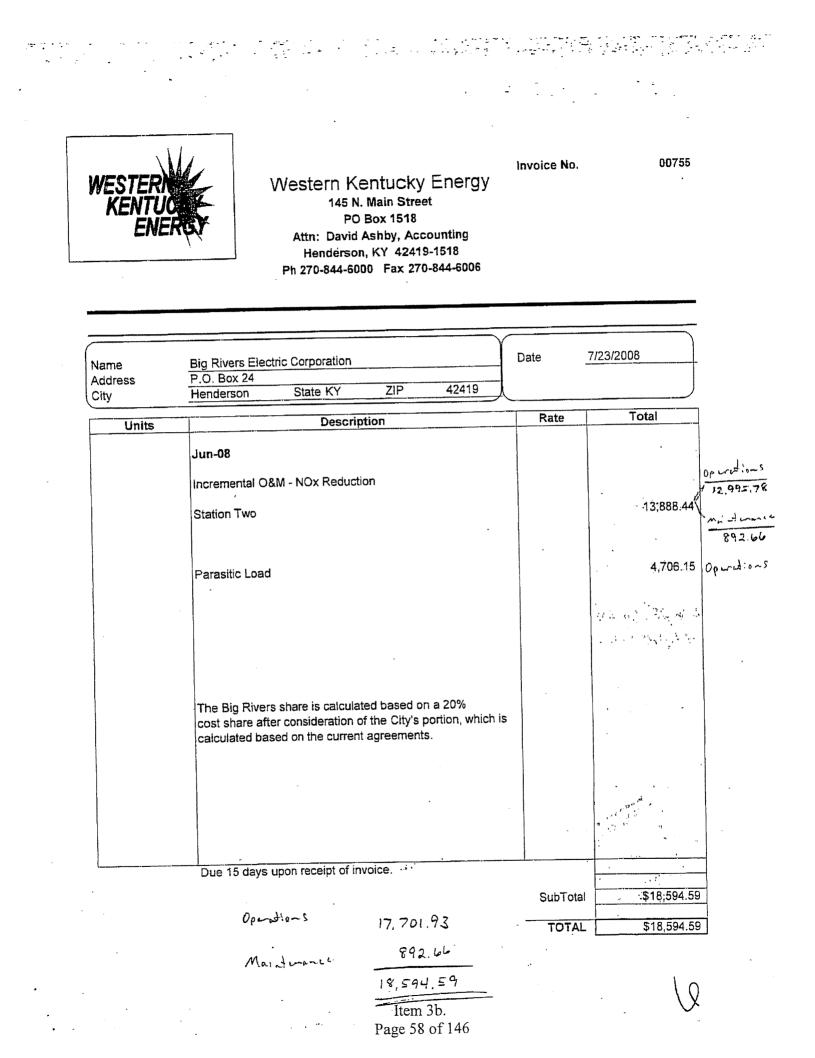
- 2 Jun-08

Page 57 of 146 Item 3b.

# NOx Reduction Incremental O&M Jun-08

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· ,	WILSON	كالمكراني معصدة بالمارون إليابان	A tool to classe as	COLEMAN	ak dan bir san	2 2 4 13 13 - 13 6 4 20 M 10 M	opern	e a a fair a star a	DBCO TO			T
	WILSON			COLEMAN		l!	GREEN		BRECTO	AL for WILSO	IN, CULEINA	IN, GREEN
		20%		<i>,</i>	20%			20%				1
Project #	Total	BREC Share	Land and the second sec	Total	BREC Share	Project #	Total	BREC Share	WILSON	COLEMAN	GREEN	Total 'r'
WLMSCR	15,032.24	3,006.45	CLMNOX	67,654.03	13,530.81	GNMSGURBN	1,200.52	240.10	4,206.10	13,530.81	240.10	17,977.01
WLOSCR	5,175.40	1,035.08	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	822.85	164.57				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
			5			GN205SPN						
WLAMMONIA	180,460.11	36,092.02			_	012033511	-	-	36,092.02	-	_	36,092.02
•									00,002.02			00,002.02
Total	201,490.60	40,298.12	Total	67,654.03	13,530.81	Total	1,200.52	240.10	40,298.12	13,530.81	240.10	54,069,03
		·										
		143504										
G/L - 0&M	21,030.49		G/L - O&M	67,654.03		G/L - O&M	1,200.52					· · ·
G/L - COS	180,460.11		G/L - COS	-		G/L - COS	-					
Discrepancy		i i	Discrepancy			Discrepenay						
2.00ropundy	031885	1		031685		Discrepancy	-					
	001000		1	031685			031785					
	· · · · · · · · · · · · · · · · · · ·	ر هواور همای استهامی اور مواهدان اسا 5			ا ویدر و ویتون با اروایه ای ایکامه ایکامه از اواله		antia contractor autor	ารสารและกระหระสะคา เป็นสระวิภ	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	المستعدية المثلية المتعادية	an an the second	1 v 1 v 1.



# Western Kentucky Energy NOx Reduction Incremental O&M Jun-08

	STAT		-
		95/312 Split	20%
Project #	Total	HMPL Share	BREC Share
STMSCR	6,498.12	1,978.68	903.89
STOSCR	24,979.59	7,606.29	3,474.66
STMSCR	(56.17)	-	(11.23
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	56,498.01	17,203.64	7,858.87
STAMMONIA	-	-	-
STSULFUR	11,950.06	3,638.79	1,662.25
Total –	99,869.61	30,427.40	13,888.44
· · · · · ·			442504
		143501	143504
G/L - 0&M	31,421.54		
G/L - COS	68,448.07		
Discrepancy	_	-	
	031585	•	

Item 3b. Page 59 of 146

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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

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Invoice No.

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00177



(488.214.57)

459,229.82

(\$28,984.75)

(\$28,984.75) 000

SubTotal

TOTAL

Name Address	Big Rivers Electric Corporation P.O. Box 24	Date	7/23/2008
City	Henderson State KY ZIP 42419		
Units	Description	Rate	Total
	Revised Invoice for Years 2004-2008		
	Parasitic Load Credits from 05/2004 through 05/2008 Reference Invoices: 00075,00622,00076,00625,00077, 00629,00079,00635,00081,00639,00083,00643,00086, 00646,00089,00652,00091,00655,00093,00659,00095, 00663,00096,00667,00099,00669,00101,00673,00104,		
	00677,00107,00682,00109,00685;00112,00689,00115, 00695,00118,00700,00121,00705,00122,00707,00124, 00710,00126,00713,00128,00715,00130,00718,00133,		
	00710,00125,00713,00128,00716,00130,00718,00133, 00720,00135,00724,00137,00726,00139,00728,00141, 00730,00143,00732,00147,00734,00149,00736,00151, 00738,00155,00740,00157,00742,00161,00744,00163,		

Revised Parasitic Load Billing from 05/2004 through 05/2008 (Reference attached spreadsheets)

00746,0166,00748,00171,00752,00173,00753

The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current agreements.

Due 15 days upon receipt of invoice.

BigRive	<u>re</u>	JOURNAL EN	ſRY	DATE _	06/30/08
MO	JE #·	DESCRIPTIO	DN	Г	SOURCE CODE
06	151	INCREMENTAL	0 & M		GA
			An AA		
	vis Siewert THS	Approved By:	ale allester		
Description Detail:	To True Up Big River's	share of Incremental O & M costs	Previous Month		
				<b></b>	
	DURS EAC RA		DEBIT		CREDIT
E	000 999		13,397.08		
E	000 999		37,450.69		50,847.7
<u> </u>	000 999	41310000			50,647.7
		-			
,					
		-			
		-			
		┥┝━━━━┥┝━			
Total Debits	\$50,847.77	Total Credits	\$50,847.77		
Total Account Num	ibers	<del>849,571,000</del>			and the second se
1	1	05.901.000			
	'				

True Up Previous Month's incremental O&M

## Budget Booked

Previous Month JE 05-150 2008

41310000 (Oper) 41320000 (Main) 23271000 111,821.00 2,081.00 113,902.00

## Actual Invoice

41310000 (Oper) 41320000 (Main) 23271000

60,973.23 39,531.69 100,504.92

## Adjustment

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23271000 41320000 (Main) 41310000 (Oper) 13,397.08 37,450.69 50,847.77

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r	BigRiver	8		JOURNAL EN	TRY	DATE	05/31/08
				DESCRIPT	ION	ſ	SOURCE CODE
	MO	JE #					GA
	05	150		INCREMENTAL		•	
	Prepared By: Tra	via Siewert - < 45		Approved By:	Kop John Mark		
	Description Detail:	To record Big Riv	er's share o	of Incremental O & M costs	1		
				······································	DEBIT		CREDIT
	L/B HC	DURS EAC		ACCOUNT #	111,821.00		
	B	000	999	41310000	2,081.00		
	E	000	999	<u>41320000</u> 23271000			113,902.00
<b>.</b>	-B	000	999	232/1000			
Pa							
Page 63 of 146	lifem						
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	▶ <b>−−−</b>						بجرية السمي والمتقرب معاقبتهم والمقطلا والمعادة والم
	Total Debits	\$113,902.0	0	Total Credits	\$113,902.00		- 'Eg
	Total Account Nu			05,901,000	_		
	I OTAL ACCOUNT IND						3

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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation	Date <u>e</u>	\$/9/2008	
Address	P.O. Box 24 Henderson State KY ZIP 42419			
City	Henderson State KY ZIP 42419			
Units	Description	Rate	Total	
	May-08			
	Incremental O&M - NOx Reduction			Operatio
	Station Two		35,237.05 2,561.10	14,77
				20,466
	Parasitic Load		2,561.10	aparat .
			;	
	The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.		-	
	Other incremental elements are being assessed and may result in an additional billing.			

Operations 17,331,26 Maintenance 20,466.89

37,798,15

Item 3b. Page 64 of 146 Invoice No.

SubTotal

TOTAL

\$37,798.15

\$37,798.15

# Western Kentucky Energy NOx Reduction Incremental O&M May-08

Item 3b. Page 65 of 146

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	ION TWO	
Total	95/312 Split HMPL Share	20% BREC Share
147,137.99	44,803.52	20,466.89
23,688.79	7,213.24	3,295.11
1,545.00	-	309.00
_		-
. =	-	·
68,020.36	20,712.20	9,461.63 -
- 12, <b>253</b> .18	3,731.09	1,704.42
252,645.32	76,460.05	35,237.05
	143501	143504
172,371.91		
80,273.54		
(0.13)	· · ·	
031585	,	
	147,137.99 23,688.79 1,545.00 - 68,020.36 12,253.18 252,645.32 172,371.91 80,273.54 (0.13)	Total         HMPL Share           147,137.99         44,803.52           23,688.79         7,213.24           1,545.00         -           68,020.36         20,712.20           12,253.18         3,731.09           252,645.32         76,460.05           172,371.91         80,273.54           (0.13)         -



# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name Address	Big Rivers Electric P.O. Box 24	Corporation		Date	6/9/2008	-
City	Henderson	State KY ZI	P 42419	Į		
Units		Description		Rate	Total	
	May-08					
	incremental O&M ·	NOx Reduction				
	Wilson Coleman Green	,			30,639.92 17,436.55 1,009.58	0,021.25 30,021.25 Maintennie 19,064.80
	Parasitic Load					Operation 1
	G&A Labor					Operation s
	The Big Rivers sha cost share.	are is calculated bas	ed on a 20%		:	
	Other incremental result in an additic	elements are being anal billing.	assessed and may			
	Due 15 days upor	receipt of invoice.		<u></u>		-
	Operations	43,641	07	SubTotal	\$62,706.77	-
	-	43,041	• 7 /	TOTAL	\$62,706.77	
	Mi a, ntenance	19,064.	80			
		62, 06	.77		\ Q	
		Item	318			

Page 660f 146

00173

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Invoice No.

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# NOx Reduction

May-08

CALL OF THE PARTY NAMES BREC TOTAL for WILSON, COLEMAN, GREEN GREEN COLEMAN WILSON 20% 20% 20% GREEN Total COLEMAN **BREC Share** WILSON BREC Share Total Project # Total 19,384.81 **BREC Share** Project # 1,009.58 Project # Total 17,436.55 938.68 1,009.58 5,047.88 17,436.55 GNMSGURBN CLMNOX 87,182.76 618.67 3,093.36 WLMSCR GNOSGURBN CLONOX -300.75 1,503.77 -WLOSCR GN104FPN 19.26 96.30 WLSO3 GN204FPN WLMSCRDCT -GN205SPN<sup>--</sup> -29,701.24 29,701.24 -29,701.24 WLAMMONIA 148,506.21 49,086.05 17,436.55 1,009.58 30,639.92 1,009.58 5,047.88 17,436.55 Total 87,182.76 153,199.64 30,639.92 Total Total 143504 5,047.87 G/L - O&M 87,182.77 G/L - 0&M 4,693.71 G/L - O&M G/L - COS -G/L - COS G/L - COS 148,506.21 0.01 (0.01)Discrepancy (0.28) Discrepancy Discrepancy 031785 031685 031885

NOx Reduction Incremental O&M May-08

A STATEMENT OF A STAT

1-1-0-024-1

Big	Rivers			JOURNAL EI	NTRY	DATE	05/31/08
MO		-	DESCRIPTION				SOURCE CODE GA
Description I Description I L/E E E E Item 3b.	151         Travis Siewert         Detail: To True U         HOURS	EAC 000	er's share RA 999 999 999	Approved By:	Kalan adjund		GA CREDIT 44,678.13 39,021.71
	s\$83	,699.84	105	Total Credits	\$83,699.84		- <sup>v</sup> e

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14 `\ True Up Previous Month's Incremental O&M

# Budget Booked

Previous Month JE 04-150 2008

41310000 (Oper)	59,964.00
41320000 (Main)	51,673.00
23271000	111,637.00

Actual	Invoice

41310000 (Oper) 41320000 (Main) 23271000 15,285.87 12,651.29 27,937.16

# Adjustment

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23271000

83,699.84

41310000 (Oper)	44,678.13
41320000 (Main)	39,021.71

B	ig <u>Rivers</u>	JOURNAL ENTRY			ENTRY	DATE	04/30/08	
M	10 JE #			DESCRIP	TION		SOURCE CODE	
0	4 150			INCREMENT	AL 0 & M		GA	
				T	An Arta			
	By: Travis Siew			Approved By:				
Description	n Detail: To reco	d Big Rive	r's share o	of Incremental O & M cost	5			
					****			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT	
E		000	999	41310000	59,964.00			
E		000	999	41320000	51,673.00			
E		000	999	23271000			111,637.00	
Itein 3b. Page 70 of 146								
Item								
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<b>—</b>								
	L]							
Total Debit	ts\$11	1,637.00		Total Credits	\$111,637.00			1
Total Acco	ount Numbers		105	- 5,901,000	<u></u>			E
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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Date 5/23/2008 **Big Rivers Electric Corporation** Name P.O. Box 24 Address State KY ZIP 42419 City Henderson Description Rate Total Units Apr-08 Incremental O&M - NOx Reduction opmotion 3 Wilson 6,547.36 3,100.84 Coleman 2,584.53 Green 4.201.39 2,775.18 Operation S Parasitic Load 1,133.90 opendings G&A Labor The Big Rivers share is calculated based on a 20% cost share. Other incremental elements are being assessed and may result in an additional billing. -; Due 15 days upon receipt of invoice. SubTotal \$16,141.81 Operations 7,940.42 TOTAL \$16,141.81 Maintenance 8,201.29

00171

Invoice No.

### NOx Reduction Incremental O&M Apr-08

\_\_\_\_\_\_ BREC TOTAL for WILSON, COLEMAN, GREEN GREEN COLEMAN WILSON 20% 20% 20% GREEN Total WILSON COLEMAN **BREC Share** Total **BREC Share** Project # Total **BREC Share** Project # 2,584.53 9,502.17 Project # 3,100.84 Total 3,816.80 12,922.67 2,584.53 1,954.53 GNMSGURBN CLMNOX 9,772.67 3,662.33 18,311.64 WLMSCR GNOSGURBN 5,731.54 1,146.31 146.37 CLONOX 731.84 WLOSCR GN104FPN 8.10 40.48 WLSO3 GN204FPN WLMSCRDCT -GN205SPN 2,730.56 2,730.56 2,730.56 13,652.80 WLAMMONIA 12,232.73 2,584.53 3,100.84 6,547.36 12,922.67 2,584.53 3,100.84 Total 15,504.21 32,736.76 6,547.36 Total Total 143504 12,922.67 G/L - O&M 15,504.21 G/L - O&M 19,083.96 G/L - O&M G/L - COS G/L - COS 13,652.80 G/L - COS Discrepancy Discrepancy Discrepancy 031785 031685 031885

<sup>•</sup> Item 3b Page 72 of 146

**NOx Reduction** Incremental O&M Apr-08



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# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

lame Address City	Big Rivers Electric Corporation         P.O. Box 24         Henderson       State KY       ZIP       42419	Date	5/23/2008	-
Units	Description	Rate	Total	]
	Apr-08			
	Incremental O&M - NOx Reduction			Operation
,	Station Two		10,368.83	5, 918.9.
				4,449.9
	Parasitic Load		1,426.52	Operation
	The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.			
	Other incremental elements are being assessed and may result in an additional billing.			
	Due 15 days upon receipt of invoice.			
	Due 15 days upon receipt of invoice.			
	0, Ation 5 7, 345.45	SubTotal	\$11,795.35	

Maintenance 1,444.70 11, 795.35 Item 3b. Page 73 of 146

00752

Invoice No.

# Western Kentucky Energy NOx Reduction Incremental O&M Apr-08

STATION TWO							
Project #	Total	95/312 Split HMPL Share	20% BREC Share				
STMSCR	31,990.67	9,741.16	4,449.90				
STOSCR	11,959.60	3,641.70	1,663.58				
STMSCR	561.82		112.36				
STOSCR	-	-	-				
ST107FPN	-	-	-				
STAMMONIA STAMMONIA	29,784.26	9,069.31	4,142.99				
STSULFUR	-	-	•				
Total	74,296.35	22,452.16	10,368.83				
		143501	143504				
G/L - O&M	44,512.09						
G/L - COS	29,784.26						
Discrepancy	×						
_	031585	-					

BigRi	ivers			JOURNAL EN	NTRY	DATE	04/30/08
MO	JE #	Г	DESCRIPTION			[	SOURCE CODE
		F					GA
04 Prepared By:	151 Travis Siewert -	EAC 000 000	er's share RA 999 999 999	Approved By:         Z           e of Incremental O & M cost           ACCOUNT #           23271000           41310000           41320000	LO&M		GA CREDIT 1,982.29 14,229.48
-	\$16,2 Numbers			Total Credits	\$16,211.77		- <i>E</i>

True Up Previous Month's Incremental O&M

Budget Booked Previous Month JE 03-150 2008

41310000 (Oper)	8,229.00	
41320000 (Main)	16,927.00	
23271000		25,156.00

Actual Invoice	
41310000 (Oper)	6,246.71
41320000 (Main)	2,697.52
23271000	8,944.23

# Adjustment 23271000

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16,211.77

41310000 (Oper)	1,982.29
41320000 (Main)	14,229.48

•	BigRive	28		JOURNAL EN	TRY	DATE	03/31/08
		JE#		DESCRIPTIO	DN		SOURCE CODE
				INCREMENTAL	0&M		GA
Page 77 of 146	03         Prepared By:       Tr         Description Detail         Image: Construction Detail         Image: Constret Detail	150 ravis Siewert - The To record Big 1 HOURS E	AC       RA         AC       RA         000       999         000       99         000       99         000       99         000       99         000       99         000       99         000       99         000       99	INCREMENTAL Approved By: Incremental O & M costs	O & M DEBIT 8,229.00 16,927.00 16,927.00 \$25,156.00		<u>CREDIT</u> 25,156.00
	Total Account N	Numbers	10	5,901,000	- ;		$\bigvee$



# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation		Date	4/11/2008	
Address	P.O. Box 24				•
City	Henderson State KY	ZIP 42419			
Units	Descrip	tion	Rate	Total	
	Mar-08				
	Incremental O&M - NOx Reduction	on .			Dematic
	Station Two			3,370.00	mai when
			•	A	1,615,8
	Parasitic Load			0.00	Operat:
			•		
	•		•		
• •				-	
	The Big Rivers share is calculate cost share after consideration of	the City's portion, which is			
, ,	calculated based on the current Upon finalization of the NOx cos	t sharing agreement with	· .		
	the City of Henderson, a reconci	iliation will be required.			
	Other incremental elements are	being assessed and may			
	result in an additional billing.				
	Due 15 days upon receipt of inv	oice.			-
	Question 5	754.20	SubTotal	\$3,370.00	-
	- 1		TOTAL	\$3,370.00	1
	Maintenance	1,615.86		L	L.

Invoice No.

# Western Kentucky Energy NOx Reduction Incremental O&M Mar-08

STATION TWO									
Project #	Total	95/312 Split HMPL Share	20% BREC Share						
STMSCR	9,293.67	2,829.92	1,292.75						
STOSCR	12,618.36	3,842.29	1,755.21						
STMSCR	1,615.23	•	323.05						
STOSCR	-								
ST107FPN	. (7.29)	(2.22)	(1.01)						
STAMMONIA	-	<b>.</b> .	_						
STAMMONIA	-	-	-						
STSULFUR	-	-	-						
Total	23,519.97	6,669.99	3,370.00						
G/L - O&M G/L - COS	-	143501	143504						
Discrepancy	23,519.97 031585								

Item 3b. Page 79 of 146

1



# Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

lame Iddress	Big Rivers Electric Corpora P.O. Box 24	·	Date	4/11/2008	-
lity	Henderson State K	Y ZIP 42419	ــــــــــــــــــــــــــــــــــــــ	)	•
Units	De	escription	Rate	Total	]
	Mar-08				
		P - P	-		
	incremental O&M - NOx Re	eduction		ie s	Opention
	Wilson			711.72	1 (1.45
	Coleman			3,779.31	K
	Green			0.00	( Mainten
					4.492.
	Parasitic Load			0.00	Opention
	G&A Labor			1,083.20	Opendien
	The Big Rivers share is ca	culated based on a 20%		· · · · ·	
	cost share.		]		
					-
	Other incremental element	s are being assessed and may	/		
	result in an additional billin	g.		a a a	
	Due 15 days upon receipt	of invoice.			-
				•	1
			SubTotal	\$5,574.23	· .
	Operations	4,492.51	TOTAL	CE 574 22	1
	• • •		TOTAL	\$5,574.23	. L
	Maintenance	1,081.72			-
	-	5,574.23		i	_
				l l	0
		Item 3b.			ア
	κ.	Page 80 of 146			

00168

Invoice No.

NOx Reduction Incremental O&M Mar-08

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NOx Reduction incremental O&M Mar-08

[]]y(+	WILSON			COLEMAN		P 17 41 8 7 7 14 5 17 7 4 5 11	GREEN	FOR AN ENTRY AND A	· BREC TOT	AL for WILSO	N, COLEMA	N, GREEN		TOTAL ALL		41-21, -v 8 i A, 1794
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	3,585,98	713.20	CLMNOX	18,898,54	3,779.31	GNMSGURBN	-		711.72	3,779.31	-	4,491.03	31,444.05	6,669.99	7,861.03	45,975.07
WLOSCR	-	-	CLONOX	-	-	GNOSGURBN	-	-	1							
WLSO3	(7.42)	(1.48)	2			GN104FPN	-	- 1								
WLMSCRDCT	-	-				GN204FPN	-	•								
						GN205SPN	-	-								·
WLAMMONIA	-	-	8		-			-	-	•	•	•	-	•	-	-
		•														
Total	3,558,58	711.72	Total	18,896.54	3,779.31	Total	-	-	711.72	3,779.31	î.,	4,491.03	31,444.05	6,869.88	7,861.03	45,975.07
		143504														
G/L - O&M	3,558,56		G/L - O&M	18,898.54		G/L - 08M	-									
G/L - COS			G/L - COS	-		GAL-COS	-							4		
Discrepancy			Discrepancy			Discrepancy		-								
	031885			031685			031785		5							

Item 3b. Page 81 of 146

· mar	BigRivers			JOURNAL ENT	TRY	DATE .	03/31/08
	MO JE#	-	[	DESCRIPTIC	N	[	SOURCE CODE
				INCREMENTAL			GA
Item 3b Page 82 of 146	L/E  HOURS    E	EAC           000	RA 999 999 999	Approved By:       Image: Approved By:         e of Incremental O & M costs         ACCOUNT #         23271000         41310000         41320000         Image: Approved By:         Image: Approved By:         ACCOUNT #         23271000         41320000         Image: Approved By:         Image: Approved By:         ACCOUNT #         23271000         41320000         Image: Approved By:         Image: Approved By:         ACCOUNT #         Image: Approved By:         Image: Approved By:         ACCOUNT #         Image: Approved By:         Image: Approved By:         Image: Approved By:	Joh Alling		CREDIT 434.20 14,588.99
1	Total Account Number	s ,		.03,701,000	;		. <u>A</u> M

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1 of M

True Up Previous Month's Incremental O&M

Budget Booked Previous Month JE 02-150 2008

41310000 (Oper)	8,229.00
41320000 (Main)	17,643.00
23271000	25,872.00

Actual Inv	oice

41310000 (Oper) 41320000 (Main) 23271000 7,794.80 3,054.01 10,848.81

Adjustment

23271000

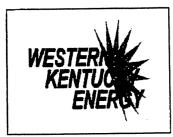
15,023.19

41310000 (Oper) 41320000 (Main)

434.20 14,588.99

Item 3b. Page 83 of 146

BigRivers     MO     JE #     02	JOURNAL ENTRY DESCRIPTION INCREMENTAL 0 & M	DATE 02/29/08 SOURCE CODE GA
Prepared By: Travis S	ewert TAS Approved By: Approved By:	dusink
Description Detail; To r	cord Big River's share of Incremental O & M costs	
L/E     HOURS       E	000         999         41310000           000         999         41320000           000         999         23271000	8,229.00         17,643.00         25,872.00
Total Account Number		\$
		3



#### Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

3/24/2008 Date **Big Rivers Electric Corporation** Name P.O. Box 24 Address ZIP 42419 State KY Henderson City Total Rate Description Units Feb-08 Incremental O&M - NOx Reduction 27.83 Wilson 1,912.49 Coleman \* > 0:00 Green 2.013.8 2,602.12 Decentions Parasitic Load 1,132,73 0 ...... G&A Labor The Big Rivers share is calculated based on a 20% cost share. Other incremental elements are being assessed and may result in an additional billing. Due 15 days upon receipt of invoice. \$5,675.17 SubTotal TOTAL \$5,675.17

Operations 3. 661.28 Maintenance 2.013.89 5,675,17

Item 3b. Page 85 of 146 Invoice No.

NOx Reduction

Feb-08

BREC TOTAL for WILSON, COLEMAN, GREEN GREEN COLEMAN WILSON 20% 20% 20% GREEN Total COLEMAN WILSON BREC Share Total Project # **BREC Share** 1,940.32 BREC Share Total Project # 27.83 1,912.49 Project # Total -GNMSGURBN -1,912.49 -9,562.46 CLMNOX 101.40 WLMSCR 507.00 GNOSGURBN -CLONOX -WLOSCR --GN104FPN . (73.57) (367.84) WLSO3 GN204FPN -WLMSCRDCT -GN205SPN --WLAMMONIA 1,940.32 1,912.49 27.83 ---1,912.49 Tolal 9,562.46 27.83 Total 139.16 Total 143504 G/L - 0&M G/L - O&M 9,562.46 139.16 G/L - O&M G/L - COS G/L - COS ħ, -G/L - COS -Discrepancy Discrepancy -Discrepancy 031785 031685 031885

NOx Reduction Incremental O&M Feb-08



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#### VVestern Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation	Date	3/24/2008	_
Address	P.O. Box 24 Henderson State KY ZIP 42419			
City	Henderson State KY ZIP 42419	<u> </u>	)	
Units	Description	Rate	Total	]
	Feb-08			
	Incremental O&M - NOx Reduction			Operatio
	Station Two		3,881)63	2,841.5
				1,040.1
	Parasitic Load		1,292:01	Operation
				;] 
	The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is		· · · · · · · · · -	
	calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with		•	
	the City of Henderson, a reconciliation will be required.		•	
	Other incremental elements are being assessed and may			,
	result in an additional billing.		ч 	
	Due 15 days upon receipt of invoice.	1		_
		SubTotal		
		Suptotal	\$5,173.64	-
	Operation \$ 4,133.52	TOTAL	\$5,173.64	1

Maintura 1,040.12

5, 173, 64 Item 3b. Page 87 of 146

Invoice No.

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### Western Kentucky Energy NOx Reduction Incremental O&M Feb-08

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STATION TWO						
Project #	Total 4,347.28	95/312 Split HMPL Share	20% BREC Share			
STOSCR STMSCR STOSCR	20, <b>4</b> 27.80 2,177.05	1,323.75 6,220.27	604.71 2,841.51 435.41			
ST107FPN	•	-				
STAMMONIA STAMMONIA STSULFUR	- -	-	-			
Total .	26,952.13	7,544.01	3,881.63			
G/L - O&M G/L - COS	26,952,13	143501	143504			
)iscrepancy						

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BigRivers		JOURNAL ENT	RY	DATE _	
MO JE #	[	DESCRIPTIO	N	Ļ	SOURCE CODE
02 151		INCREMENTAL	0&M	L	GA
			And		
Prepared By: Travis Siewe	rt -783	Approved By:	lah / James A		
Description Detail: To True	Up Big River's share of !	Incremental O & M costs	Previous Month		
Description Detail. To Frat					
			DEDIT		CREDIT
L/E HOURS	EAC RA	ACCOUNT #	DEBIT 12,597.07		CIUDIT
E	000 999	23271000	12,597.07		987.88
E	000 999	41310000		`	11,609.19
E	000 999	41320000			
<b>E</b>					
89					
of					
146					
	┨┝━━━┥┝╸				
	┨╞──┼──┤┝╴				
Total Debits\$	12,597.07	Total Credits	\$12,597.07		- ~
		01,000			Ę
Total Account Numbers			1	. (	M
				A	
				ιu	-

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True Up Previous Month's Incremental O&M

#### Budget Booked

Previous Month JE 01-150 2008

41310000 (Oper)	8,229.00	
41320000 (Main)	12,143.00	
23271000		20,372.00

Actual Invoice	
41310000 (Oper)	7,241.12
41320000 (Main)	533.81
23271000	7,774.93

#### <u>Adjustment</u>

23271000

12,597.07

41310000 (Oper) 41320000 (Main) 987.88 11,609.19

	g <u>Rivers</u>			JOURNAL ENTI	DATE _	DATE 01/31/08	
M	O JE #	Γ		DESCRIPTION	1	Г	SOURCE CODE
0	1 150			INCREMENTAL O	& M		GA
	m t n1				MAKA-		
Prepared B			1 1	Approved By:	In Capterin		
Description	Detail: To recor	d Big River	r's share d	of Incremental O & M costs			
Navara				· · · · · · · · · · · · · · · · · · ·			
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E		000	999	41310000	8,229.00		
E		000	999	41320000	12,143.00		00.350.0
Е		000	999	23271000			20,372.0
							•
		<b>}</b>					
		<b>├</b> ───┤					
							<u> </u>
Total Debi	is \$20	0,372.00		Total Credits	\$20,372.00	<u></u>	
		-,					

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#### Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name	Big Rivers Electric Corporation		Date	2/26/2008	-
Address City	P.O. Box 24 Henderson State KY	ZIP 42419			
				)	-
Units	Descript	ion	Rate	Total	-
	Jan-08			· · ·	
	Incremental O&M - NOx Reductio	n			Operation 5
	Station Two			2:027.96	1,914.90
	Station Two			2,027.50	0portio-5 1,914,90 maintener 113.06
				* *	113.06
	Parasitic Load				operations.
					operate
•					
				te most stiffer	
	The Big Rivers share is calculated cost share after consideration of t calculated based on the current c Upon finalization of the NOx cost the City of Henderson, a reconcili		· · · ·		
	Other incremental elements are b result in an additional billing.	eing assessed and may			
	Due 15 days upon receipt of invol	ce.			
	Operation s	3,188.88	SubTotal	\$3,301.94	
	Operation s Maintenarce	113,06	TOTAL	\$3,301.94	]
		3,301,94			λ.
		<b>T</b> . 01		F	1

Invoice No.

#### Western Kentucky Energy **NOx Reduction** incremental O&M Jan-08

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	STATION TWO						
	Project #	Total	95/312 Split HMPL Share	20% BREC Share			
0 & M	STMSCR	812.82	247.50	113.06			
0 & M	STOSCR	13,766.33	4,191.85	1,914.90			
0 & M	STMSCR	-					
O&M	STOSCR	-					
0 & M	ST107FPN	-	-	-			
COS	STAMMONIA	-	-	-			
COS	STAMMONIA	-	-	-			
COS	STSULFUR	<b>-</b> .	-	-			
	Total	14,579.15	4,439.35	2,027.96			
			143501	143504			
<b>BVA Reports</b>	G/L - O&M	14,579.15					
Acct Analysis	G/L - COS	-					
	Discrepancy	_					
	1	031585					

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### Western Kentucky Energy 145 N. Main Street

PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name Address	Big Rivers Electric Corporation P.O. Box 24	۱	Date	2/26/2008	-
City	Henderson State KY	ZIP 42419	L		
Units	Desc	ription	Rate	Total	]
	Jan-08	, <b>`</b>	• .		
	Incremental O&M - NOx Redu	ction			operations
	Wilson Coleman Green			352:36) 57.17 112.04	100 82
	Parasitic Load			2,789.55	operations
	G&A Labor			.1,161.87	operations operations
	The Big Rivers share is calcul	ated based on a 20%			
	Other incremental elements an result in an additional billing.	re being assessed and may			
	Due 15 days upon receipt of in	nvoice.			-
	. O a erations	4.052,24	SubTotal	\$4,472.99	
	v ( <del>v</del>	mil was have to be	TOTAL	\$4,472.99	j
,	Operations Maintenence	420.75		1 -	_
		4 472.99		U	

4,472,99 Item 3b. Page 94 of 146

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Invoice No.

NOx Reduction Incremental O&M Jan-08

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NOx Reduction Incremental O&M Jan-08

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	WILSON			COLEMAN			GREEN		BREC TOT	AL for WILSO	N, COLEMA	N, GREEN		TOTAL ALL	OCATION	
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project#	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	1,257.72	251.54	CLMNOX	285,86		GNMSGURBN	560.21	112.04	352.36	57.17	112.04	521.57	10,198.15	4,438.35	2,549.53	17,187.03
WLOSCR		•	CLONOX	-	-	GNOSGURBN	-									
WLSO3	504.09	100.82				GN104FPN	-	•								
WLMSCRDCT	-	-				GN204FPN	•,	• ]								
						GN205SPN	• .	-								-
WLAMMONIA	-	-	<b>.</b>		-			-	-	-	-	-				
			5				-								- 5 40 60	17,187.0
Total -	1,781.81	352.38	Total	285,88	. 57.17	Total	580.21	112.04	352.36	57.17	112.04	521.57	10,198.15	4,439.35	2,549.53	17.107.0
		143504														
G/L - 08M	1,761.81		G/L - Q&M	285.86		G/L - O&M	560.21	~								
G/L - COS	-		G/L - COS	-		G/L - COS	-						8			
Discrepancy	•	-	Discrepancy	-	-	Discrepancy		-								
-	031885	-	A	031685	-	1	031785						I			

Item 3b. Page 95 of 146



MO       JE #         01       151         Prepared By:       Travis Siewert         Description Detail:       To True U	TKS p Big River's share of	JOURNAL EN DESCRIPTI INCREMENTAL Approved By: 7 Incremental O & M cost	ON O&M	DATE 01/31/08 SOURCE CODE GA
10101	EAC RA 000 999 000 900 999 000 900 900 000 900 900 000 900 900 000 900 900 900	ACCOUNT # 23271000 41310000 41320000 	DEBIT 37,999.13	CREDIT         9,469.99         28,529.14
Total Account Numbers	105	5,901,000	_	1077

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True Up Previous Month's Incremental O&M

Budget Booked Previous Month JE 12-150 2007

41310000 (Oper)	14,631.00
41320000 (Main)	30,852.00
23271000	45,483.00

Actual Invoice	
41310000 (Oper)	5,161.01
41320000 (Main)	2,322.86
23271000	7,483.87

Ad	ius	tme	nt

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23271000

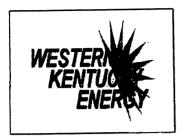
37,999.13

41310000	(Oper)
41320000	(Main)

9,469.99 28,529.14

	DESCRIPTI INCREMENTAL Approved By:		SOURCE CODE GA
repared By: Travis Siewert -			GA
repared By: Travis Siewert -28 rescription Detail: To record Big River's share	Approved By:	And And	
			 CREDIT
L/E HOURS EAC RA	ACCOUNT # 41310000	DEBIT 14,631.00	 CREDIT
E 000 999 E 000 999	41310000	30,852.00	 ······································
E 000 999 E 000 999	23271000	50,002.00	 45,483.00
	-	A-RAM	 ·
	/		 ·
	( -		
	P		
Fotal Debits \$45,483.00	Total Credits	\$45,483.00	 _

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#### Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

Name Address City	Big Rivers Electric Corpora P.O. Box 24 Henderson State K		Date	1/24/2008
Units	De	scription	Rate	Total
	Dec-07 Incremental O&M - NOx Re Wilson Coleman Green Parasitic Load G&A Labor The Big Rivers share is cal cost share.	JAN 2 5 2008 BIG RIVERS ELECTRIC ( culated based on a 20%	DORP.	4:000:99) 7:35 0:00) 4:000:99) 7:35 Ma: tune 1999. 27 0p-rad Son 913:92: 0p-rad Son 913:92: 0p-rad Son
	Due 15 days upon receipt	of invoice.		
	Maintenance	5,228.73	SubTotal	\$7;228:00
	Maintenance	1,999.27	·	Ą

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Invoice No.

NOx Reduction - (WKE00111) Incremental O&M Dec-07

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NOx Reduction - (WKE00111) Incremental O&M Dec-07

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Dec-07	•								Uec-07			toons a site of a stand of and	د • ر هره پين محو		a al \$15000	····
1999	WILSON	na ang ang ang ang ang ang ang ang ang a	2	COLENAN			GREEN	24-1212, erg+ , 16-161-172	BREC TOT	AL for WILSO		I		TOTAL ALL	OCATION	
		20% BREC Share		Total	20% BREC Share	Project#	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Totai	WKE 13,415.99	HMPL (1,432.41)	BREC 3,353.99	Total 15,337.57
Project # WLMSCR WLOSCR	Total 9,959.61	1,991.92	CLMNOX	36.76	7.35	GNMSGURBN	-	-	4,000,99	7.35	-	4,008.34		(1,402,417	-,	
WLSO3	10,045.33	2,009.07				GN104FPN GN204FPN	-	-								
t k k wlammonia	-	-				GN205SPN	-	-	-	•	-	-	3 (235.18) 2	(128.71)	(58,80)	(422.70)
- Ar Indian			Mil 11247* - 4						4,000.99	7.35		4,008,34	13,180.80	(1,581.12)	3,295.19	14,914.87
Total	20,004.94	4,000.99	Total	36.76	7.35	Total		-	4,000,88	7.00			् । १			
G/L - 08M G/L - COS	20,004.87	143504	GAL - 08M GAL - COS	36.78		G/L - O&M G/L - COS	•									
Discrepancy	0.07 031885	•	Discrepancy	031685	 	Discrepancy	031785						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	gt me i der v	المغيرة والمراجع	الاستنافر فيعاد
•	1800 iyaya - 20 Ma		ή <u>1</u>	بعبيهما وارده					den ar die reneber	and an a contraction of a						

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Item 3b. Page 100 of 146

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#### Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting

Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

ame Idress ty	Big Rivers Electric Corporation P.O. Box 24 Henderson State KY ZIP 42419	Date	1/24/2008
Units	Description	Rate	Total
	Dec-07 Incremental O&M - NOx Reduction		
	Station Two		(713.15)
	Parasitic Load JAN 2 5 2008 BIG RIVERS ELECTRIC	CORP.	969.02
	The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.		
	Other incremental elements are being assessed and may result in an additional billing.		
	Due 15 days upon receipt of invoice.		
Ор	relations (67,72) Maintenance 323.59	SubTotal	\$255.87
		TOTAL	\$255.87

323.59 255,87

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Item 3b. Page 101 of 146

00744

Invoice No.

# Western Kentucky Energy NOx Reduction - (WKE00111) Incremental O&M Dec-07

	· · · ·	•	•	1						
	2	STATION TWO								
	Project #	Total	95/312 Split HMPL Share	20% BREC Share						
0 & M	STMSCR	2,326.34	708.37	323.59						
0 & M	STOSCR	(7,030.47)	(2,140.78)	(977.94)						
0 & M	STMSCR	-		· · ·						
0 & M	<b>₂STOSC</b> R	-		I.						
08.M	ST107FPN	-	-	- 2						
C O S C O S C O S	STAMMONIA STAMMONIA STSULFUR	(422.70) - -	(128.71) - -	(58.80)						
	Total	(5,126.83)	(1,561.12)	(713.15)						
BVA Reports Acct Analysis	G/L - O&M G/L - COS Discrepancy	(4,704.22) (422.70) 0.09	143501	143504						
		031585		2 •						
		301000		*						

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Item 3b Page 102 of 146

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Digi	Rivers			JOURNAL ENTR	DATE .	12/31/07	
MO	JE #	Γ		DESCRIPTION		[	SOURCE CODE
12	151	Ī		INCREMENTAL O	& M		GA
	· · · · · · · · · · · · · · · · · · ·				AN AN		
	Travis Siewer			Approved By:	ffler Musting		
Description D	etail: To True	Up Big Riv	ver's share	of Incremental O & M costs A	revious Month		
					·		
L/E	HOURS	EAC	RA	ACCOUNT #	DEBIT		CREDIT
E		000	999	23271000	9,599.42		
E		000	999	41310000	·		7,966.02
E		000	999	41320000			1,633.40
							3
							· · · · · · · · · · · · · · · · · · ·
							•
				······································			
					······································		
		L					
Total Debits	\$9	599.42		Total Credits	\$9,599.42		_
	nt Numbers	<u> </u>					

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True Up Previous Month's Incremental O&M

Budget Booked Previous Month JE 11-150 2007

41310000 (Oper)	14,630.00
41320000 (Main)	10,852.00
23271000	25,482.00

	Actua	Invoice
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41310000 (Oper) 41320000 (Main) 23271000

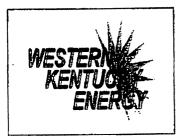
6,663.98 9,218.60 15,882.58

#### **Adjustment**

23271000

#### 9,599.42

41310000	(Oper)	7,966.02
41320000	(Main)	1 <b>,633.40</b>



#### Western Kentucky Energy 145 N. Main Street PO Box 1518 Attn: David Ashby, Accounting Henderson, KY 42419-1518 Ph 270-844-6000 Fax 270-844-6006

ame	Big Rivers Electric Corporation	Date	12/26/2007
dress y	P.O. Box 24 Henderson State KY ZIP 4	12419	
-			/
Units	Description	Rate	Total
	Nov-07		
	Incremental O&M - NOx Reduction		Do wette
	Million		1,245.16) 334.1
	Wilson Coleman		2,479.43
	Green		(93.41) mainte
			3,296.
	Parasitic Load		1,588.65 Operation 1,588.65 Operation
			1007 47 0
	G&A Labor		997.47
	-		
		•	
			-
	The Big Rivers share is calculated based on a 20 cost share.	1%	
	Other incremental elements are being assessed result in an additional billing.	anu may	
		Ì	
·	Due 15 days upon receipt of invoice.		
•		SubTotal	\$6,217.30
	1		
	JAP - 2 2008	TOTAL	\$6,217.30
1	JAP - 2 2008		
		Uperations	2,920.76
-	BIG RIVERS ELECTRIC COR	Devrations Maintenance	3,296.54 2
	Item 3b.		6,217,30
	Page 105 of 14	6 -	

00157

Invoice No.

### NOx Reduction Incremental O&M Nov-07

Item 3b. Page 106 of 146-

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## NOx Reduction Incremental O&M Nov-07

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Nov-07	,								, .		<b>7 1</b>	1		-		í
	WILSON		1 -	COLEMAN			GREEN			AL for WILSO	N, COLEMAN	I, GREEN		TOTAL ALI	OCATION	
		20%	Destant	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL 19,260.75	BREC 12,429.77	Total 81,408.60
Project# WLMSCR WI.OSCR WI.SO3 WI.MSCRDCT	Total 4;552.61 450.07 1,223.13		CLMNOX CLONOX	12,397.14	2,479,43	GNMSGURBN GNOSGURBN GN104FPN GN204FPN	(487.03)	(93.41)	1,245.16	2,479.43	(93,41)	3,631.18	49,719.08	19,200.75	12,420.11	
WI.AMMONIA	-		r manorit a tali		-	GN205SPN		-		• ·		-		-	-	-
'l otal	6,225.81	1,245.16	s Total	12,397.14	2,479.43	a Total	(467.03)	(93,41)	1,245.16	2,479.43	(93.41)	3,631,18	49,719.08	19,260.75	12,429.77	81,409.60
G4 - 08M G4 - COS	6,225,81	.143504	G/L - O&M G/L - COS	12,397.14		G/L - 08M G/L - COS	(467,03) -	ł	היכלטרקצונגא נו				2 ] }			
Discrepancy	031885		Discrepancy	031685	*	Discrepancy	031785	-					e 9 1	•		
			,													

		· · · ·		· · · ·
WESTER KENTU ENE		Western Kentucky Er 145 N. Main Street PO Box 1518 Attn: David Ashby, Account Henderson, KY 42419-151 Ph 270-844-6000 Fax 270-844	üng 8	00742
Name Address City	Big Rivers P.O. Box 2 Hendersor		Date 12	2/26/2007
Units		Description	Rate	Total
	Nov-07 Incrementa Station Tw Parasitic L			8,796.09 8,796.09 <u>A,8</u> <u>A,8</u> <u>5,9</u> 869.19 00 m
	cost share calculated Upon finali	vers share is calculated based on a 20 after consideration of the City's portion based on the current capacity split agre zation of the NOx cost sharing agreeme Henderson, a reconciliation will be requ	, which is eements. ent with	
	: Other incre	mental elements are being assessed a	nd may	

Due 15 days upon receipt of invoice.

\$9,665.28 SubTotal \$9,665.28 TOTAL JAP - 2 2008 Operations 3,743.22 BIG RIVERS ELECTRIC CORP. 5,922.06 emar-c.L. Item 3b Page 107 of 146 9,665.28

#### Western Kentucky Energy NOx Reduction Incremental O&M Nov-07

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		STATION TWO								
	Project #	Total	95/312 Split HMPL Share	20% BREC Share						
0 & M	STMSCR	42,574.12	12,963.82	5,922.06						
0 & M	STOSCR	20,679.56	6,296.93	2,876.53						
0 & M	STMSCR	· -								
0 & M	STOSCR	-								
0 & M	ST107FPN	(17.99)	(5.48)	(2.50)						
cos	STAMMONIA	_	-	_						
COS	STAMMONIA	-	-	-						
COS	STSULFUR	-	-	-						
	Total	63,235.69	19,255.27	8,796.09						
	•		143501	143504						
BVA Reports Acct Analysis	G/L - O&M G/L - COS	63,235.69	5.							
	Discrepancy	031585								

Item 3b. Page 108 of 146

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ID:AP-S01 ID:APU021 GA20002979	Big Rivers Electric Co: - MANUAL VOUCHER -	rp 9/02/08 11:11:41
Voucher0541587 Booked Mth/Yr 08/08 PAY Vendor: 6130	P/O 999999 RELEASE. WESTERN KENTUCKY 220 WEST MAIN ST LOUISVILLE KY	ENERGY
INV # 00181		Inv Date 08/19/08 Due Date: 09/12/08
project account 41310000 41310000	Account Distribution amount r/a 2,977.03 001	eac stock # 776
Voucher 0541587 Gross	. PAYABLE 2,977.03 Discount	.00 Net 2,977.03

) 84,439,20

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--- MANUAL VOUCHER ---

Item 3b. Page 109 of 146

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## 541587

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#### Western Kentucky Energy 220 West Main St - 10th floor Louisville, KY 40202 Ph (502) 627-2823 Fax (502) 627-2934

Invoice No.

00181 V#-6130 ND 09/12/08

\$2,977.03

TOTAL

Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing. In accordance with item 3(d) the incremental costs to displace the coal that would ordinarily be burned by WKEC at Coleman Station with test coal to achieve full capability for the purposes of this test is the following: Coleman Station \$ 5,954.05 Total Incremental Cost \$ 5,954.05 Big Rivers 50% share of this incremental cost \$ 2,977.03 If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.	Initial     Description     Rate     Total       1     Reimbursement for completion of Coleman Station Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.     Note	otal 2.977.03
1       Reimbursement for completion of Coleman Station Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement.       2,977.03       2.977.0         Supporting calculations for this billing are attached to this Invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.       In accordance with item 3(d) the incremental costs to displace the coal that would ordinarily be burned by WKEC at Coleman Station with test coal to achieve full capability for the purposes of this test is the following: Coleman Station \$ 5,954.05       6         Total Incremental Cost \$ 5,954.05       Big Rivers 50% share of this incremental cost \$ 2,977.03       0         If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.       0       0	1       Reimbursement for completion of Coleman Station       2,977.03       2         1       Reimbursement for completion of Coleman Station       2,977.03       2         1       Load Test on Units 1, 2 and 3 as demonstrated on       7/25/2008 in accordance with Letter Agreement       2,977.03       2         approved by Big Rivers Electric Corporation and       Western Kentucky Energy Corp. dated April 14, 2008.       Please see attached copy of Letter Agreement.         Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE       Management prior to issuing this billing.	
Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing. In accordance with item 3(d) the incremental costs to displace the coal that would ordinarily be burned by WKEC at Coleman Station with test coal to achieve full capability for the purposes of this test is the following: Coleman Station \$ 5,954.05 Total Incremental Cost \$ 5,954.05 Big Rivers 50% share of this incremental cost \$ 2,977.03 If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.	Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.	2,977.03
If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.	displace the coal that would ordinarily be burned by WKEC at Coleman Station with test coal to achieve full capability for the purposes of this test is the following: Coleman Station \$ 5,954.05 Total Incremental Cost \$ 5,954.05	o K
776 001 413.100 2,977.03 1201 100 2/97.03	If you have any questions regarding this billing, please	. 8 int
1 Art	776 001 413.100 2,977.03 700t 1000 170 miles	Con Con Ans ce

### Coal Burn Cost Difference for Coleman Unwind ECAR test

	Date	Moisture	BTU	Sulfur	Ash	SO2
	Sampled		As Rov'd	As Rcv'd	As Rcv'd	As Rcv'd
C-1 0800	7/25/08	10.3	11,956	2.9	8.0	4.7
C-1 1200	7/25/08	10.5	11,960	2.9	7.9	4.8
C-2 0800	7/25/08	11.3	1 <b>1,</b> 784	2.8	7.9	4.7
C-2 1200	7/25/08	10.8	11,944	2.9	7.6	4.7
C-3 0800	7/25/08	10.6	11,948	2.8	7.7	4.7
C-3 1200	7/25/08	10.3	11,936	2.9	7.9	4.7
			11,922	average btu o	of test fuel	
	7/24/2008	7:00 p.m.	test coal bu	rn started in p	blant	
	7/26/2008	1:00 a.m.	test coal bu	rn removed fr	om plant	
10,786,98 <sup>,</sup>	1 total lbs of f	uel burned		1.5345	5 cost \$/mmbtu	i of test fuel

128,597,157,759 total btu required 128597.2 total mmbtu required

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1.4882 cost \$/mmbtu of normal fuel

\$ 197,332.34 test fuel total cost

\$ 191,378.29 normal fuel total cost

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\$ 5,954.05 cost difference between test fuel and normal fuel



Western Kentucky Energy Corp. 145 N. Main Street P. O. Box 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation 201 Third Street P.O. Box 24 Henderson, Kentucky 42419 Attention: CEO and President Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as <u>Exhibit A</u>) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. ..." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

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Item 3b Page 112 of 146 an *e* This fax was received by GFI FAXmaker fax server. For more information, visit. http://www.gfi.com Big Rivers Electric Corporation April 14, 2008 Page 2

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#### Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

The Parties further agree that the "out of pocket" costs appropriate to such 3. test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO2 and NOx allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO2 and NOx allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal. and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majoure reasons declared by the Coal Supplier 4. The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

**Big Rivers Electric Corporation** April 14, 2008 Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost; multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

WESTERN KENTUCKY ENERGY CORP.

LG&E ENERGY MARKETING INC.

By

Accepted and agreed to as of the date first written above:

BIG RIVERS/ELECTRIC CORPORATION By: Title 25

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Item 3b. Page 114 of 146

ID:AP-S01 ID:APU021 GA20002979	Big Rivers Electric Corp - MANUAL VOUCHER -	9/17/08 18:19:23
Voucher0541814 Booked Mth/Yr 09/08 PAY Vendor: 6130	P/O 999999 RELEASE. WESTERN KENTUCKY B 220 WEST MAIN ST-J LOUISVILLE KY	
INV # 00182		Inv Date 09/02/08 Due Date: 09/19/08
project account 41310000 41310000		eac stock # 776
Voucher 0541814 Gross	. PAYABLE 30,037.58 Discount	.00 Net 30,037.58

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--- MANUAL VOUCHER ---

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Item 3b. Page 115 of 146

WESTE KE

# 541814

Western Kentucky Energy 220 West Main St - 10th floor

Louisville, KY 40202 Ph (502) 627-2823 Fax (502) 627-2934 Invoice No.



100 09119108

Units 1	Poimburcomon	State KY Descrip	ZIP	42419	Rep			
1	Poimburgaman	Descrip	tion				)	
	Doimhurooman				Rate		Total	]
	Load Test demo accordance with Electric Corpora April 14, 2008. Agreement. Supporting calc invoice. The ca Station Perform Team Leader for by WKE Manag In accordance v operate the Rei	t for completion o onstrated on on 7. h Letter Agreeme ation and Westerr Please see attack culations for this b acculations were p hance Engineer ar or Air Quality Com gement prior to iss with item 3(a) the id Coal Unit for the g costs for coal a	/17/2008 an nt approved a Kentucky E ind copy of integrated by t ad theWKE pliance and uing this bill incremental e purpose of	d 7/18/2008 ir by Big Rivers Energy dated Letter ached to this the Sebree Environmenta reviewed ling. costs to f conducting		.58	30,037.58	
	allowances is th	ne following:						- 11
-		hit 1 \$ 30,037.58 tal Cost \$ 30,037.	58				NP P	
		questions regard		ıg, please		0	9/5/08	feat
	ንገራ	001 413.14	o 30, 1	>37.58		4	apained	by ret joit
	<u></u>						1 april	Subhar
[	Due 30 days up	oon receipt of invo	ICE.			F	V	
				, .	SubTo	-	\$30,037.58 \$30,037.58	

BIG RIVERS ELECTRIC CORP

Item 3b. Page 116 of 146

#### Reid Station - Unit 1

Reid 1 fuel costs to run ECAR test for the unwind Reid 1 SO2 and NOX emission costs to run ECAR test for the unwind

	Fuel Oil Integrator (gallons)	A coal feeder (lbs)	B coal feeder (Ibs)	
Integrator Readings before startup on the 17th	11518442	33192956	100627213	
Integrator Readings at 1400 on the 18th - end of test Difference	11450450 6799.2			
	Gallons 6799.2	Tons 2 356.503	Tons 358.885	Total Tons 715.388

From Jana Ficker (WKE Accting) the ending fuel oil	inventory	cost fo	r June	, 2008 was	3	.4061 \$/ga	allon
Fuel oil cost to start-up unit for the ECAR unwind tes	st was				\$ 23, 15	i8.76	
From Delbert Billiter the coal cost for the Alliance Co	ontract (5	08 or 53	82) wa	S	:	38.06 \$/to	'n
Coal cost for starting unit up and running ECAR unw	ind test v	vas			\$ 27,22	7.67	
Total Fuel Costs to run the ECAR unwind test for Re	eid 1 was				\$ 50,38	6.42	Α
	T		Allow				
SO2 Allowances expended for ECAR upwind test	Tons	17.31	Price \$	96.00	\$ 4.96	7 87	B

*	Tons		Pric	e			
SO2 Allowances expended for ECAR unwind test	•	17.31	\$	96.00	<b>`\$</b>	4,967.87	В
		28.75	\$	115.00		·	
NOX Allowances expended for ECAR unwind test		2.08	\$	925.00	\$	4,720.86	С
		2.94	\$	950.00			
Total Out-of-Pocket costs for ECAR unwind test					\$ 6	50,075.15	A+B+C
Big Rivers Share of Reid 1 ECAR unwind test					\$3	30,037.58	/

Western Kentucky Energy Reid Station - Unit 1

Calculations by Steve Noland for SO2 and NOX emissions that occurred during Load Test.

SO2 tons emitted	46.06	Nox tons emitted	5.02	
SO2 \$/ton on 7/17/08	\$ 96.00 17.3	1 Nox \$/ton on 7/17	\$ 925.00	2.08
SO2 \$/ton on 7/18/08	\$ 115.00 28.7	5 Nox \$/ton on 7/18	\$ 950.00	2.94
Total Value of SO2 Emissions	<b>\$4,967.87</b> 46.0	6 Total Value of NOX Emissions	\$ 4,720.86	5.02

#### Ashby, David

From:	Hollander, George
Sent:	Friday, August 08, 2008 1:58 PM
To:	Ashby, David; Toerne, Rob
Cc:	Berry, Bob; Baronowsky, Larry
Subject:	Reid 1 unwind ECAR test fuel cost
Attachments:	Unwind Fuel Cost for R1 ECAR test.xls

David and Rob,

Attached is a spreadsheet detailing the fuel cost calculation to run the Reid 1 ECAR test for the unwind. The integrator readings were from midnight on the 16th. Fires were established at 0045 on the 17th. The test was completed at 1400 on the 18th. The fuel cost to be charged to Big Rivers is the combination of the fuel oil and coal burned during this period of time. I used the average inventory cost for the fuel oil burned to start-up the unit (Janna Ficker - WKE accounting in Louisville provided the end of June inventory cost). I used the contract cost for Alliance Coal Contract 508 or 532 as the fuel cost (Delbert Billiter - WKE fuels supplied this number). If there are any questions or comments, please let me know.



Unwind Fuel Cost for R1 ECAR ...

Thanks,

George

Item 3b. Page 119 of 146



Western Kennicky Energy Corp 145 N. Main Street P. O. Box 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation 201 Third Street P.O. Box 24 Henderson, Kentucky 42419 Attention: CEO and President Attention: Vice President of External Relations

#### Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as <u>Exhibit A</u>) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. ..." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ec).

Item 3b. Page 120 of 146 an **E-orn** company

This fax was received by GFI FAXmaker fax server. For more information, visit: http://www.gfi.com

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

The Parties further agree that the "out of pocket" costs appropriate to such 3. test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO2 and NOx allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO2 and NOx allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal. and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplief.4. The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

## Item 3b.

Page 121 of 146

Big Rivers Electric Corporation April 14; 2008 Page 3

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in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

WESTERN KENTUCKY ENERGY CORP.

By

LG&E ENERGY MARKETING INC.

By:

Accepted and agreed to as of the date first written above:

BIG RIVERS/ELECTRIC CORPORATION By: Titlé

Item 3b Page 122.0f 146<sub>p</sub>

### EXHIBIT A

# SUBSECTION 10.3(ee) OF TERMINATION AGREEMENT

(ee) Capabilities of Generating Plants. Within 90 days of the Scheduled Unwind Closing Date. WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output specified below. The demonstration contemplated above shall be at WKEC's sole cost; provided, that in the event Big Rivers insists on physical testing of any Generating Plant(s) as the means for satisfying this condition. Big Rivers agrees to reimburse WKEC for 50% of its out of pocket costs and expenses incurred to conduct that testing. The scope and method of any such test shall be acceptable to Big Rivers in its reasonable discretion, and, prior to conducting any such test, WKEC and Big Rivers shall agree upon the "out-of-pocket" costs appropriate to such test, including the cost of fuel to be utilized in connection with such test. Measurement and testing of net output shall be conducted in accordance with East Central Area Reliability (ECAR) "Procedures for the Uniform Rating and Testing Generation Equipment," dated May, 1998. Testing will utilize coal (or, in the case of the Reid combustion turbine unit, fuel oil or natural gas) having characteristics that meet or exceed the fuel box design for each Generating Plant to maximize the capacity output of the Generating Plant. Big Rivers shall be provided the opportunity to have a representative present to observe the testing. The operation of the Generating Plants during the testing shall conform to all Permits and other Applicable Law. The net output for the Generating Plants which must be demonstrated (depending on the time of year of such testing) are:

### Net Output of Generating Plants

	May 1 - September 30	Oct. 1 – April 30
3 Unit Plant Coleman	440MW	443 MW
Plant Wilson	417MW	419 MW
2 Unit Plant Green	454MW	454 MW
2 Unit Plant Reid	130MW	130 MW
2 Unit Station Two	310MW	311 MW

Net outputs for Plant Green, Plant Reid and Station Two may be revised in accordance with the procedure set forth in Section 12.7. If, notwithstanding such reasonable and practicable efforts provided in Section 12.7, the Parties shall be unable to confirm the net outputs set forth above for Plant Green, Plant Reid and Station Two prior to the Closing, the net outputs of Plant Green, Plant Reid and Station Two set forth above shall be aggregated for purposes of the demonstrated capability referred to in the first sentence of this paragraph (ec).

# Item 3b. Page 123 of 146

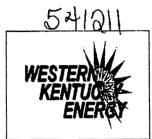
ID:AP-S01 ID:APU021 GA20003236	Big Rivers Electric Corp - MANUAL VOUCHER -	8/07/08 14:58:59
Voucher0541211 Booked Mth/Yr 08/08 PAY Vendor: 6130	P/O 999999 RELEASE. WESTERN KENTUCKY ENERGY 220 WEST MAIN ST-10TH FLOOR LOUISVILLE KY	10202
INV # 00176	Inv Date ( Due Date: (	40202
	Due Date: (	08/08/08
project account 41310000 41310000	Account Distribution	
Voucher 0541211 Gross	. PAYABLE	36,717.65

--- MANUAL VOUCHER ---

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<sup>\*</sup>Item 3b. Page 124 of 146



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# Western Kentucky Energy 220 West Main St - 10th floor Louisville, KY 40202 Ph (502) 627-2823 Fax (502) 627-2934

Invoice No.

00176 V# 6130 POD 08108108

Name Address City	Big Rivers Electric Corporation         Attn: Mike Thompson           P.O. Box 24	Date Order No.	50/2008	rea 'd
Units	Description	Rate	Total	7/2/
	1 Reimbursement for completion of G1 and G2 Load Test demonstrated on 5/14/2008 through 5/16/2008 in accordance with letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Green Station Performance Engineer and reviewed by WKE Management prior to issuing this billing. In accordance with item 3(c) the incremental costs to displace the pet coke that would ordinarily be burned by WKEC in G1 and G2 are the following: G1 \$ 38,513.72 G2 \$ 34,921.57 Total Incremental Cost \$ 73,435.30 Big Rivers 50% share of this incremental cost \$ 36,717.65 If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.	36,717.65	36,717.65	2 e Biont. Lerongermint. 16/08 5/105 5/105
	Due 30 days upon receipt of invoice.		000 747 05	Bobber
*		SubTotal TOTAL	\$36,717.65	1 menter
				and and and
	: Item 3b. Page 125 of 146		$\mathfrak{Z}$	Redeard Al

Both 16t wast Der Low 2. Alb 108 Inits was 54 hours.

#### **Coal Burn for Unwind ECAR test**

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> Pulled Pet Coke from the Green units at 1600 on 5/14/2008 Put Pet Coke back in the Green units at 2200 on 5/16/2008

Assumed that Pet Coke exiting/entering units from mills took the same length of time (approximately 12 hours) Prorated fuel burn from units based on the start and stop times listed above (total duration that Pet Coke was absent from the units was 54 hours.

					Moisture	BTU	Sulfur	Ash	
	Green 1	G1 - BTU	Green 2	G2 - BTU		As Rcv'd	As Rov'd	As Rcv'd	
5/14/2008	5,375,098	64,164,587,363	4,819,682	57,534,375,513	9.13	11937	3.43	9.47	
5/15/2008	5,392,172	63,719,404,367	4,964,538	58,666,044,837	9.87	11817	3.29	9,93	
5/16/2008	5,400,466	64,022,794,453	5,103,350	60,500,469,418	11.35	11855	3.02	8.09	

Blend Fuel would only be in B, C and D mill

Coal inventory costs at the end of April, 2008 =

5/14/2008 5/15/2008 5/16/2008 Totel	Pro-rate % 0800/2400 2400 2200/2400	Green 1 1,210,785 3,705,980 3,615,608 8,532,373	G1 - BTU 14,453,596,664 63,719,404,367 42,863,217,572 121,036,218,604	Green 2 1,060,391 3,378,578 3,241,058 7,680,028	G2 - BTU 12,658,294,295 58,666,044,837 38,422,908,595 109,747,247,726
1	Green1				_
	A- mill	B- mili	C - mill	D - mill	Blend Fuel
5/14/2008	1742744	1815128	Û	1817226	3632354
5/15/2008	1686192	1851654	0	1854326	3705980
5/16/2008	1456166	1968574	0	1975726	3944300
	Green 2				
	A- mill	B- mill	C - mill	D - mili	Blend Fuel
5/14/2008	1638508	1588348	0	1592826	3181174
5/15/2008	1585960	1690956	O	1687622	3378578
5/16/2008	1567650	1771784	0	1763916	3535700

Under normal operating conditions 43 % of fuel should	be Pet Coke and 57 % sl	nould be coal
	Green 1 btu	Green 2 btu

43 % of cells D24 and F24 should be Pet Coke	52,045,574,000	47,191,316,522
57 % of cells D24 and F24 should be Coal	68,990,644,604	62,555,931,204
	121,036,218,604	109,747,247,726

Pet Coke inventy costs at the end of April 2008 =	0.78 \$/mmbtu ??? for end of A	pril, 2008	
Normal Costs of fuel for Green 1 would be: (\$/mmbtu coal * (cell E4	3) + \$/mmblu Pet coke * (cellE42))	\$	145,461.33
Test Cost of fuel for Green 1 was (\$/mmbtu coat * (celi e44))		\$	183,975.05
Difference between blended fuel costs and streight coal costs		<b>\$</b>	38,513.72
Normal Costs of fuel for Green 2 would be: (\$/mmbtu coal * (cell F4	i3) + \$/mmbtu Pet coke * (cell F42))	\$	131,894.24
Test Cost of fuel for Green 2 was (\$/mmbtu coal * (cell F44))		\$	166,815.82
Difference between blended fuel costs and straight coal costs		\$	34,921.57
Total Fuel Cost differenctial due to ECAR UNWIND TESTS =		-	72 425 20
Total Fuel Cost unletendual due to ECAR UNWIND TESTS =		\$	73,435.30

1.52 \$/mmbtu ??? for end of April, 2008

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	Moisture	BTỦ As Rcv'd		Sulfur As Rcv'd	Ash As Rcv'd	SO2 As Rcv'd
G-1 LOAD TEST 3PM	8.6	Э	11825	3.49	10.59	5.76
G-1 LOAD TEST 7PM	8.8	9	11891	3.28	10.09	5.39
G-2 LOAD TEST 3PM	8.8	9	11837	3.43	10.39	5.64
G-2 LOAD TEST 7PM	9.3	4	11666	3.52	11.20	5.89

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Western Kentucky Energy Corp 145 N. Main Street P. O. Bax 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

an *e-om* company

April 14, 2008

Big Rivers Electric Corporation 201 Third Street P.O. Box 24 Henderson, Kentucky 42419 Attention: CEO and President Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as <u>Exhibit A</u>) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output..." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

Item 3b. Page 128 of 146

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Big Rivers Electric Corporation April 14, 2008 Page 2

2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

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## Item 3b. Page 129 of 146

Big Rivers Electric Corporation April 14; 2008 Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

Page: 3/24

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

WESTERN KENTUCKY ENERGY CORP.

By: Title:

LG&E ENERGY MARKETING INC.

By

Accepted and agreed to as of the date first written above:

**BIG RIVERS** ELECTRIC CORPORATION By: 20 Title

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Item 3b. Page 130 of 146

This fax was received by GFI FAXmaker fax server. For more information, visit. http://www.gfi.com

Big Rivers Electric Co - MANUAL VOUCHER -	8/22/08 9:49:31
P/O 999999 RELEASE.	1 gtk
WESTERN KENTUCKY 220 WEST MAIN SI LOUISVILLE KY	-10TH FLOOR
	40202
	Inv Date 07/31/08 Due Date: 08/22/08
. Account Distribution amount r/a	eac stock #
14,707.00 001	776
. PAYABLE	.00 Net 14,707.00
	<ul> <li>P/O 999999 RELEASE.</li> <li>WESTERN KENTUCKY 220 WEST MAIN ST LOUISVILLE KY</li> <li>Account Distribution amount r/a</li> <li>14,707.00 001</li> </ul>

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Name Address City	P.O. Box 24	Date ( Order No. Rep	7/31/2008
Units	Description	Rate	Total
1	Reimbursement for completion of Wilson 1 Load Test demonstrated on 5/22/2008 through 5/23/2008 in accordance with letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement. Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Wilson Station Performance Engineer and reviewed by WKE Management prior to issuing this billing. In accordance with item 3(c) the incremental costs to displace the pet coke that would ordinarily be burned by WKEC in Wilson 1 is the following. W1 \$ 29,414.00 Total Incremental Cost \$ 29,414.00 Big Rivers 50% share of this incremental cost \$ 14,707.00 If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.	14,707.00	14,707.00 0 Kg plan 0 Kg plan 8/6/0 10 - 3 Per Jun 200 Comencina 200 Comenc
	Due 30 days upon receipt of invoice.		
		SubTotal	\$14,707.00
		TOTAL	\$14,707.00

## Coal Burn for Unwind ECAR test - D.B. Wilson Station 5/23/2008

3.1

Total

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Pulled Pet Coke at 1800 on 5/22/2008 Put Pet Coke back at 1800 on 5/23/2008 Assumed that Pet Coke exiting/entering units from mills took the same length of time (approximately 12 hours) Prometed fuel burn from units based on the start and stop times listed above (total duration that Pet Coke was absent from the units was 24 hours.

At 100% Coa	ł:		•						
		lbs fuel	BTU		Ken American	Moisture	BTU	Sulfur	Asti
		Wilson I	Wilson I				As Rov'd	As Rov'd	As Rov'd
5/22/2008	6 hrs	2,302,970.5	27,202,077,259		0900 5/23 test fuel	10 64	11900.3	2.84	8.31
5/23/2008	18 hrs	6,959,438 3	82,203,040,358		1300 5/23 test fuel	11.59	11723.2	2.82	8 55
total		9.262,408.7	109,405,117,617		Averge test fuel	11.12	11811.7	2.83	8 43
Blend Fuel I	n all 4 millis in ser	vice 1,2,4 & 5			inventory Coal	12.00	10900	3.5	11.4
43% P	et Coke				May PC purchases	B 34	14152	5 06	0.37
57% S	tockpile coal								
	Pet Coke, lbs	Stockpile Coal, lbs	BTU from PC	BTU from Inventory Coal	total blend fuel btu				
5/22/2008	990277,315	1,312,693	14,014,404,562	14,308,355,716	28,322,760,278				
5/23/2008	2002558 448	3 966 880	42 350 687 149	43,238,989,847	85,589,676,996				

113,912,437.275 5,279,573 56,365,091,711 57,547,345,564 3,982,836

1		Corrected Ibs to achieve same total Btu				
í	Pet Coke, Ibs	Stockpile Coal, ibs	Total lbs fuel	Corrected BTU from PC	Corrected BTU from Co.	Total BTU from Fuel
5/22/2008	951,094	1,260,752	2,211,846	13,459,878,623	13,742,198,635	27,202.077.259
5/23/2008	2,874,148	3,809,917	6,684,065	40,674,943,136	41,528,097,221	82.203.040.358
Total	3,825,242	5,070,669	8,895,911	54,134,821,760	55,270,295,857	109.405.117.617

Pet Coke purchase costs in May. 2008 = Cost inventory costs Average Jan-April, 2008 =		\$/mmbtu May. 2008 \$/mmbtu Jan - April, 2008
Normal Casts of fuel for Wilson I would be:	Cost based on Siton \$146,156	Cast based an \$/mmBtu \$146,155
Test Cost of fuel for Wason I was:	\$175,569	\$175,569
Difference between blended fuel costs and straight coal costs	\$29,412	\$29,414

Item 3b. Page 133 of 146



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Western Kentucky Energy Corp. 145 N. Main Street P. O. Box 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

an e-on company

April 14, 2008

Big Rivers Electric Corporation 201 Third Street P.O. Box 24 Henderson, Kentucky 42419 Attention: CEO and President Attention: Vice President of External Relations

From: 502 627 4222

Page: 1/24

Date: 4/18/2008 3:50:30 PM

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

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Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

Item 3b. Page 134 of 146 Big Rivers Electric Corporation April 14, 2008 Page 2

3.

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Consistent with the foregoing, the Parties each agree as follows:

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Big Rivers Electric Corporation April 14, 2008 Page 3

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in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

WESTERN KENTUCKY ENERGY CORP.

By Title:

LG&E ENERGY MARKETING INC.

By

Accepted and agreed to as of the date first written above:

**BIG RIVERS** ELECTRIC CORPORATION By: Titlé 05

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### EXHIBIT A

## SUBSECTION 10.3(ee) OF TERMINATION AGREEMENT

(ee) Capabilities of Generating Plants. Within 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output specified below. The demonstration contemplated above shall be at WKEC's sole cost; provided, that in the event Big Rivers insists on physical testing of any Generating Plant(s) as the means for satisfying this condition, Big Rivers agrees to reimburse WKEC for 50% of its out of pocket costs and expenses incurred to conduct that testing. The scope and method of any such test shall be acceptable to Big Rivers in its reasonable discretion, and, prior to conducting any such test, WKEC and Big Rivers shall agree upon the "out-of-pocket" costs appropriate to such test, including the cost of fuel to be utilized in connection with such test. Measurement and testing of net output shall be conducted in accordance with East Central Area Reliability (ECAR) "Procedures for the Uniform Rating and Testing Generation Equipment," dated May, 1998. Testing will utilize coal (or, in the case of the Reid combustion turbine unit, fuel oil or natural gas) having characteristics that meet or exceed the fuel box design for each Generating Plant to maximize the capacity output of the Generating Plant. Big Rivers shall be provided the opportunity to have a representative present to observe the testing. The operation of the Generating Plants during the testing shall conform to all Permits and other Applicable Law. The net output for the Generating Plants which must be demonstrated (depending on the time of year of such testing) are:

# Net Output of Generating Plants

	May 1 – September 30	Oct. 1 – April 30
3 Unit Plant Coleman	440MW	443 MW
Plant Wilson	417MW	419 MW
2 Unit Plant Green	454MW	'454 MW
2 Unit Plant Reid	130MW	130 MW
2 Unit Station Two	310MW	311 MW

Net outputs for Plant Green, Plant Reid and Station Two may be revised in accordance with the procedure set forth in Section 12.7. If, notwithstanding such reasonable and practicable efforts provided in Section 12.7, the Parties shall be unable to confirm the net outputs set forth above for Plant Green, Plant Reid and Station Two prior to the Closing, the net outputs of Plant Green, Plant Reid and Station Two set forth above shall be aggregated for purposes of the demonstrated capability referred to in the first sentence of this paragraph (ee).

# WKE Incremental Net Allowance Consumption Budget

January 2009 version - post-CAIR announcement

		<u>2009</u>	<u>2010</u>
11	OTAG NOx allowances short	(43)	(60)
2	OTAG NOx allowances price	\$700	\$650
3	OTAG sub-cost	(\$30,030)	(\$39,130)
it	Annual NOx allowances short	1,277	1,377
5	Annual NOx allowances price	\$3,350	\$2,383
í	Annual sub-cost	\$4,276,610	\$3,280,914
00 17	SO2 allowances short	0	(786)
d	SO2 allowances price	\$140	\$330
a a	SO2 sub-cost	\$0	(\$259,248)
10	t allowers costs	\$4,246,580	\$2,982,536
10	BREC 20%	\$849,316	\$596,507
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# WKE Incremental Fixed and Variable O&M Budget January 2009 version - post-CAIR announcement

	<u>2009</u>	<u>2010</u>
Fixed O&M		
O&M Labor	\$732,201	\$769,000
O&M Non-labor	\$1,077,134	\$1,435,010
Variable O&M		
Ammonia	\$4,776,698	\$4,754,728
Emulsified Sulfur	\$159,787	\$198,461
Hydrated Lime	\$1,565,202	\$1,417,844
Incremental Equip Parasitic Load costs	\$2,788,221	\$2,680,686
incremental Labor G&A	\$70,017	\$71,046
Incremental non-Labor G&A	\$60,000	\$60,000
Total Fixed & Variable O&M	\$11,229,260	\$11,386,775
<b>BREC 20%</b>	\$2,245,852	\$2,277,355

note: Nox equipment now running year-round.

# WKE Incremental Fixed and Variable O&M Budget October 2008 version - pre-CAIR announcement

-	<u>2009</u>	<u>2010</u>
Fixed O&M		
O&M Labor	\$419,346	\$438,623
O&M Non-labor	\$988,080	\$1,090,956
Variable O&M		
Ammonia	\$1,913,807	\$2,111,127
Emulsified Sulfur	\$74,489	\$115,500
Hydrated Lime	\$991,406	\$954,953
Incremental Equip Parasitic Load costs	\$1,396,773	\$1,388,380
incremental Labor G&A	\$70,017	\$71,046
Incremental non-Labor G&A	\$60,000	\$60,000
Total Fixed & Variable O&M	\$5,913,918	\$6,230,585

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# 2009 Budget Summary

Gross O&M Environmental Incremental Budget Summary		
Auxiliary Power Costs	\$	1,396,773
Incremental Labor O&M	\$	419,346
Incremental Non-Labor O&M	\$	988,080
Ammonia Costs	\$	1,913,807
Emulsified Sulfur Cost	\$	74,489
Gross Hydrated Lime	\$	991,406
Incremental Labor G&A	\$	70,017
Incremental Non-Labor G&A	\$	60,000
Total Incremental Costs		5,913,918

# Incremental NOx Compliance

	Gross Incremental Labor O&M Cost				
Location	Total O&M Labor**	Percent Allotted to Incremental O&M	Total	Incremental Cost by Station	
	\$ 11,281,008	0.10%	\$	11,281	
Green Station			¢	259,720	
Henderson Station	\$ 6,492,995	4.00%	P		
	\$ 8,864,054	0.50%	\$	44,320	
Coleman Station		1.25%	\$	104,025	
Wilson Station	\$ 8,321,964	1.2376	<del>_</del>		
	Total Incremental Labor O&M Estimate				

Gross Incremental	Non-Labor O&M Cost	Gross Ammonia Cost	
Location	Total by Station	Location	Total by Station
Groon	\$ 168,700	Green	\$0
Green Henderson	\$ 583,680	Henderson	\$704,207
Coleman	\$ 92,700	Coleman	\$0
Wilson	\$ 143,000	Wilson	\$1,209,600
Total Incremental Non-Labor O&M	\$ 988,080	Total Ammonia	\$ 1,913,807

Gross Emulsified Sulfur Cost		Gross Hydrated Lime	
Location	Total by Station	Location	Total by Station
Green	\$0	Green	\$0
Henderson	\$74,489	Henderson	\$0
Coleman Wilson	\$0 \$0	Coleman Wilson	\$0 \$991,406
Total Ammonia	\$ 74,489	Total Hydrated Lime	\$ 991,406

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# Incremental Consolidated Administrative

Gross Incremental Labor G&A Cost		
Location	Total Incremental Labor Cost	
Administrative	\$ 70,017	
Total Incremental Labor G&A	\$ 70,017	

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# 316-b Incremental

Gross Incremental Non-Labor G&A Cost		
Location	Total Incremental Non- Labor Cost	
Environmental - 316b	\$ 60,000	
Total Incremental Non-Labor G&A	\$ 60,000	

# WKE Parasitic Loads - NOx Compliance Projects Ozone & Non-Ozone Seasons

### Draft

# **Ozone Season**

May 1 - Sep 30

# Non-Ozone Season Oct 1 - Apr 30

	Taskaslowy	MW's	Hours	Total Cost	Unit	Technology	MW's	Hours	Total Cost
Unit	Technology			e lotar ooot	Green One	Coal Reburn	0.0	5088	\$ -
Green One	Coal Reburn	0.0	3672	<b>þ</b> -		Coal Reburn	0.0	5088	\$ -
Green Two	Coal Reburn	0.0	3672	\$ -	Green Two		0.0	5088	\$ -
Reid One	Fuel switch/natural gas	0.0	3672	\$ -	Reid One	Fuel switch/natural gas		5088	¢
Reid CT	Dual fuel natural gas/oil	0.0	3672	\$ -	Reid CT	Dual fuel natural gas/oil	0.0		¢ 50 507
	SCR 90% removal	0.8	3672	\$ 119,532	Henderson One	SCR 90% removal	0.3	5088	\$ 50,507
Henderson One		0.8	3672	\$ 119,532	Henderson Two	SCR 90% removal	0.3	5088	\$ 50,507
Henderson Two	SCR 90% removal		3672	\$ 449,306	Wilson One	SCR 90% removal	0.9	5088	\$ 126,998
Wilson One	SCR 90% removal	3.2		\$ 197,808	Coleman One	ROFA	0.0	5088	\$ -
Coleman One	ROFA	1.4	3672		and the second se	AOFA	0.0	5088	\$ -
Coleman Two	AOFA	1.0	3672	\$ 141,291	Coleman Two		0.0	5088	\$ -
Coleman Three	AOFA	1.0	3672	\$ 141,291	Coleman Three	AOFA	- 0.0		
				\$ 1,168,761	······	Total Parasitic Load	1.6		\$ 228,013
2	Total Parasitic Load	8.3		\$ 1,100,701		Total Turasitio Loui			

# 2009 Budget Summary CAIR

Gross O&M Environmenal Incre	mental Budg	et Summary
	\$	2,788,221
Auxilary Power Costs	\$	732,201
Incremental Labor O&M		1,077,134
Incremental Non-labor	\$	4,776,698
Ammonia Costs	\$	
Emulsified Sulfur Costs	\$	159,787
Endisined ound orosto	\$	1,565,202
Gross Hydrated Lime	\$	70,017
Incremental Labor G&A	\$	60,000
Incremental Non-Labor G&A		11,229,260
Total Incremental Costs	\$	11,229,200

Big Rivers Electric Corporation General Ledger Detail for Income from Leased Property - Net Historical Test Year-Ending November 30, 2008

Item 3c

	412000	REVENUES FRC JE 030 JE 390 JE 391 JE 400 Total	DI ELEC PLANT LEASED TO WKEC LEASE INCOME MISC. PAYABLES MISC. PAYABLES AMORTIZE DEFERRED DR	Record lease income from WKEC Record Tier 3 transmission charge Record Tier 3 transmission charge Amortize deferred debit - Marketing Payment & LEM Settlement Note	(52,332,450.72) 399,999.96 255,493.13 1,004,334.84 (50,672,622.79)
	412100	WKE CONTRIBI JE 610 JE 611 Total	JTION TO CAP AMORT TO INCOME LG&E TRANS/CAPITAL LG&E TRANS/CAPITAL	WKEC's contribution to Non-Incremental capital amortized to income WKEC's contribution to Incremental capital amortized to income	(2,070,952.00) (4,881,301.15) (6,952,253.15)
	413100	OPERATION EX JE 150 JE 151 Total	PENSES-ELECTRIC PLANT LEASED INCREMENTAL O&M INCREMENTAL O&M VOUCHER DISTRIBUTION GF	Record budgeted operating Incremental O&M Record true-up of operating Incremental O&M Incremental load test demonstration	668,884.00 * (203,044.83) * 84,439.26 550,278.43
Item	413200	MAINTENANCE JE 150 JE 151 Total	EXPENSES-ELECTRIC PLANT LEAS INCREMENTAL O&M INCREMENTAL O&M	ED Record budgeted maintenance Incremental O&M Record true-up of maintenance Incremental O&M	225,205.00 * (90,888.98) 134,316.02
n 3c.	413300	DEPR EXP-ELE JE 460 JE 461 JE 511 JE 512 JE 513 JE 514 JE 531 JE 532 JE 533 Total	ECTRIC PLANT LEASED TO WKEC DEPRECIATION DEPRECIATION CLOSE 107 TO 101 CLOSE 107 TO 101 CLOSE 107 TO 101 CLOSE 107 TO 101 PLANT RETIREMENTS PLANT RETIREMENTS PLANT RETIREMENTS DEPRECIATION	Record depreciation Record or adjust depreciation Record plant additions and associated depreciation Record plant retirements and remove associated depreciation Computer generated depreciation expense	26,506.34 (3,330.47) 102,757.68 48,023.26 132.54 (588.91) (38,310.93) (402.42) (709.29) 25,637,762.69 25,771,840.49
	413400	AMORT EXP-E JE 460 JE 461 JE 511 JE 513 JE 533 JE 533 Total	LECTRIC PLANT LEASED TO WKEC DEPRECIATION DEPRECIATION CLOSE 107 TO 101 CLOSE 107 TO 101 PLANT RETIREMENTS PLANT RETIREMENTS DEPRECIATION	Record depreciation Record or adjust Depreciation Record plant additions and associated depreciation Record plant additions and associated depreciation Record plant retirements and remove associated depreciation Record plant retirements and remove associated depreciation Computer generated depreciation expense	45,747 45 (4.44) 16,023.13 (141.64) (2,655.30) (2.00) 1,601,485.58 1,660,452.78

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\* Amounts total \$600,155.19 from Schedule 1.01.

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# BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

1	Item 4) Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.02
2	wherein an adjustment decreasing test year expenses by \$4,454,079 is shown. Provide
3	copies of the workpapers that were created to develop this adjustment. These workpapers
4	shall show all calculations, state all assumptions used to make the calculations and state
5	the basis for each assumption.
6	
7	<b>Response)</b> See Schedules 4.1 and 4.2 and Exhibits A, B and C. The schedules list the
8	expenses which comprise Big Rivers' share of the "Unwind" costs (Schedule 4.1 in
9	account number order and Schedule 4.2 by month). The exhibits are the cost share
10	agreements with WKEC and are referenced in the schedules. "100% BREC" is used to
11	indicate a period between cost share agreements during which time Big Rivers'
12	"Unwind" costs were not shared with WKEC.
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14	Witness) C. William Blackburn
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33	Item 4 Page 1 of 1
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	onnina oo		100% BREC or					Account
	Invoice Date	Vender	Agreements- Exhibit	Amount	I CEAR	PPEC	Assount	Totala
1	Invoice Date 06/30/08	Western Kentucky Energy	C	Amount 36,717,65	LEM	BREC 36,717.65	Account 41310000	Totals
2	07/31/08	Western Kentucky Energy	č	14,707 00		14,707 00	41310000	
3	08/19/08	Western Kentucky Energy	Ċ	2,977 03		2,977.03	41310000	
4	09/02/08	Western Kentucky Energy	С	30,037.58		30,037 58	41310000	84,439 26
5	06/30/08	06/08 PC-David Baumgart	В	23.03	17.27	5.76	92110000	
6	11/30/08	11/08 PC-Mark Bailey	В	3,857.68	2,893.26	867 20	92110000	872 96
7	11/30/07	Kay Lilly Petty Cash	A	13.50	10.13	3 37	92110300	
8 9	11/28/07 11/30/07	FedEx Mike Core	A A	17.67 79.65	13 25 59 74	4 42 19.91	92110300 92110300	
10	11/07/07	FedEx	A	66 77	50.08	16.69	92110300	
11	10/21/07	Dell Commercial Credit	Â	4,483 80	3,362 85	1,120 95	92110300	
12	12/05/07	FedEx	A	41.86	31 40	10.46	92110300	
13	12/13/07	Bill Blackburn	А	1,061 14	795.86	265.28	92110300	
14	12/13/07	FedEx	A	120 64	90 50	30.14	92110300	
15	12/14/07	Thomason Barbeque	A	103 76	77.82	25 94	92110300	
16	12/19/07	FedEx	A	134 11	100 59	33 52	92110300	
17	10/16/07	Thomason Barbeque	A	180.25	135 19	45 06	92110300	
18	12/01/07	Henderson Municipal Power & Light	A	3,000 00	2,250.00	750.00	92110300	
19 20	11/21/07 12/19/07	FedEx Cindy Vescovi	A	20 47 418 70	15.35 314.03	5 12 104 67	92110300 92110300	
20	12/26/07	FedEx	Â	16 18	12 14	4.04	92110300	
22	01/02/08	FedEx	A	2,166 97	1,625.24	541.73	92110300	
23	12/31/07	PC-Mark Bailey	A	112 39	84 29	28 10	92110300	
24	12/31/07	PC-Bill Blackburn	А	1,427 56	1,070.69	356 87	92110300	
25	12/31/07	PC-Mike Core	А	1,218.30	913 73	304 57	92110300	
26	12/31/07	PC-Mark Hite	A	44.20	33 15	11.05	92110300	
27	12/31/07	PC-Laila Lilly	A	102 96	77.22	25 74	92110300	
28	12/31/07	PC-Paula Mitchell	A	57 07	42.80	14 27	92110300	
29	12/31/07	PC-John Talbert	A A	72.20	54.15	18 05	92110300	
30 31	12/31/07 01/07/08	PC-David Titzer Kenergy	A	2,230.45 24,720.90	1,672 86 18,540 68	557 59 1,198.73	92110300 92110300	
32	01/09/08	FedEx	Â	893 42	670.07	223 35	92110300	
33	01/16/08	FedEx	A	34 52	25 89	8 63	92110300	
34	12/04/07	Smith & Butterfield	A	2,035 20	1,526 40	508.80	92110300	
35	12/20/07	Smith & Butterfield	А	(748.64)	(561 48)	(187.16)	92110300	
36	01/01/08	A T & T Teleconference	А	2,003.64	1,502 75	500.89	92110300	
37	01/01/08	Henderson Municipal Power & Light	А	3,000 00	2,250 00	750 00	92110300	
38	01/23/08	FedEx	A	66 69	50 02	16 67	92110300	
39	01/31/08	JE 01-24 1-Dell Commercial Credit	A	(4,483 80)	(3,362.85)	(1,120.95)	92110300	
40 41	12/12/08	Smith & Butterfield Smith & Butterfield	B B	630.78	473 09 512 51	157 69	92110300	
41	12/13/08 12/12/08	Smith & Butterfield	В	683 35 325 79	244.34	170 84 81 45	92110300 92110300	
43	01/25/08	Kay Lilly Petty Cash	A	107 91	80 96	26 95	92110300	
44	01/31/08	PC-Angela Ackerman	A	92 17	69.13	23.04	92110300	
45	01/31/08	PC-Mark Bailey	A	1,990.86	1,493 15	459 43	92110300	
46	01/31/08	PC-David Baumgart	А	59.95	44 96	14,99	92110300	
47	01/31/08	PC-Bill Blackburn	A	409.22	306.92	64 02	92110300	
48	01/31/08	PC-Mike Core	A	1,286.00	964 50	321 50	92110300	
49	01/31/08	PC-Mark Hite	A	201 46	151 10	50 36	92110300	
50	01/31/08	PC-Travis Housley	A	164 59	123 44	41.15	92110300	
51	01/31/08 01/31/08	PC-Laila Lilly	A A	990.83 444.47	743 12 333 37	247.71 111 10	92110300	
52 53	01/31/08	PC-Paula Mitchell + JE 01-19 1 PC-John Talbert	A	156.52	117.39	25 44	92110300 92110300	
54	02/01/08	A T & T Teleconference	Â	73 67	55.25	18 42	92110300	
55	01/30/08	FedEx	A	34 52	25.89	8 63	92110300	
56	02/14/08	Bill Blackburn	Α	105 33	79 00	26.33	92110300	
57	02/14/08	Bill Blackburn	А	302.50	226 88	75 62	92110300	
58	02/06/08	Jackie Fahse	A	265 92	199.44	66 48	92110300	
59	02/18/08	L & N Bed & Breakfast	A	467 50	350.63	116 87	92110300	
60	02/06/08	FedEx	A	257 42	193 09	64 33	92110300	
61	02/07/08	Information Management	A	8,096.25	6,072.19	2,024.06	92110300	
62	02/01/08 02/24/08	Henderson Municipal Power & Light Mark Hite	A	3,000.00 13.43	2,250 00 10 07	750.00	92110300	
63 64	02/24/08	Midamerica Jet	A A	4,371.50	3,278.63	3 36 1,092 87	92110300 92110300	
65	02/13/08	FedEx	Â	18.84	14.13	4 71	92110300	
66	02/29/08	PC-Mark Bertram	A	762 94	572.21	190 73	92110300	
67	02/29/08	PC-Jackie Fahse	A	64 00	48 00	16 00	92110300	
68	02/29/08	PC-Bill Blackburn	A	1,439 92	1,079.95	254.52	92110300	
69	02/29/08	PC-Mike Core	А	831 86	623 89	201 11	92110300	
70	02/29/08	PC-Sandy Gootee	Α	2,074 65	1,556 00	518.65	92110300	
71	02/29/08	PC-Laila Lilly	A	890 40	667 80	222 60	92110300	
72	02/29/08	PC-Mike Thompson	A	261 47	196.10	33 17	92110300	
73	02/29/08	PC-David Titzer	A	49 09	36.82	12 27	92110300	
74	02/27/08	FedEx Henderson Municipal Rower & Light	A	256 39	192 31	8 91	92110300	
75 76	03/01/08 03/03/08	Henderson Municipal Power & Light Mike Core	A A	3,000 00 62 97	2,250 00 47 23	750.00 15.74	92110300 92110300	
76	03/05/08	FedEx	A	39 17	29 38	9.79	92110300	
78	03/07/08	J & B Catering	Â	82.68	62 01	20 67	92110300	
79	03/12/08	FedEx	Â	995 23	746.42	248 81	92110300	
80	03/19/08	FedEx	A	25.55	19.16	6 39	92110300	
81	04/01/08	HMP&L-May Service	В	3,000 00	2,250.00	750 00	92110300	
82	04/10/08	J & B Catering	В	82 68	62 01	20.67	92110300	

			100% BREC or					Account
	Invesion Date	Vender	Agreements-	6	1 5 8 8	PPEC	A	Tatala
83	Invoice Date 04/18/08	Nancy Utley	Exhibit B	Amount 66 63	LEM 49 97	BREC 16.66	Account 92110300	Totals
84	04/30/08	PC-Bill Blackburn	B	55 38	41.54	13 84	92110300	
85	04/30/08	PC- Mike Core	В	445 56	334 17	108.00	92110300	
86	04/30/08	PC-David Spainhoward	В	129.34	97 01	25.00	92110300	
87	02/29/08	PC-Sandy Gootee	100% BREC	878 00		878 00	92110300	
88	03/11/08	Kay Lilly Petty Cash	100% BREC	12 55		12.55	92110300	
89	03/31/08	PC-Angela Ackerman	100% BREC	79 50		79 50	92110300	
90	03/31/08	PC-Mark Bailey	100% BREC	840.74		489 00	92110300	
91 92	03/31/08 03/31/08	PC-Bill Blackburn	100% BREC	8,356.75 499.87		4,433.78 340.00	92110300	
92 93	03/31/08	PC-Mike Core PC-Sandy Goolee	100% BREC 100% BREC	499.87 56.94		340 00 56 94	92110300 92110300	
94	03/31/08	PC-Mark Hite	100% BREC	1,998.81		436.41	92110300	
95	03/31/08	PC-David Titzer	100% BREC	123.93		123 93	92110300	
96	03/25/08	Mark Bailey	100% BREC	7 27		7 27	92110300	
97	04/28/08	Bill Blackburn-Exp Report	100% BREC	1,931.81		1,931.81	92110300	
98	03/05/08	Fed-Ex	100% BREC	54.94		54.94	92110300	
99	03/04/08	Western Kentucky Energy	100% BREC	289.80		289 80	92110300	
100	03/26/08	Fed-Ex	100% BREC	83 10		83.10	92110300	
101 102	03/31/08 03/31/08	Troy Stovall Jackson Purchase Energy Corp	100% BREC 100% BREC	36.76 2,854.17		36.76 2,854 17	92110300 92110300	
102	04/09/08	Fed-Ex	100% BREC	35 07		35 07	92110300	
104	04/17/08	Kenergy	100% BREC	55 67		2,200 76	92110300	
105	04/30/08	PC-Bill Blackburn	100% BREC	1,042.91		1,042.91	92110300	
106	04/30/08	PC-Sandy Gootee	100% BREC	563 02		563 02	92110300	
107	04/30/08	PC-Mark Hite	100% BREC	4,627 44		4,627.44	92110300	
108	04/30/08	PC-Mike Mattox	100% BREC	333 48		333 48	92110300	
109	04/30/08	PC-Paula Mitchell	100% BREC	108.58		46 67	92110300	
110	04/30/08	PC-David Spainhoward+ JE 04-19 1	100% BREC	623.11		148.60	92110300	
111 112	04/30/08 04/30/08	PC-David Titzer PC-Bill Yeary	100% BREC 100% BREC	1,067 60 309 38		1,067 60 309 38	92110300 92110300	
112	05/02/08	Jackson Purchase Energy Corp	100% BREC	305 30		3.922 72	92110300	
114	10/23/07	Western Kentucky Energy	100% BREC	4,076 00		4,076 00	92110300	
115	03/26/08	Thomason Barbeque	100% BREC	99 38		99 38	92110300	
116	05/16/08	Mark Bailey	В	96 97	72 73	24 24	92110300	
117	05/16/08	Mark Hite	В	75 38	56 54	18 84	92110300	
118	04/30/08	MidAmerica Jet	В	4,575 75	3,431 81	1,143.94	92110300	
119	04/30/08	Keller Shroeder	В	2,531 50	1,898.63	632 87	92110300	
120	05/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250 00	750 00	92110300	
121 122	05/01/08 05/07/08	A T & T Teleconference FedEx	B B	711 38 52 72	533 54 39 55	177 84 13 17	92110300 92110300	
122	05/14/08	FedEx	B	17.09	12 82	4 27	92110300	
124	05/21/08	FedEx	В	16.13	12 10	4 03	92110300	
125	05/22/08	Bill Blackburn	В	663 22	497 42	165 80	92110300	
126	05/28/08	Mike Mattox	в	6 43	4.82	161	92110300	
127	05/01/08	Kay Lilly Petty Cash	В	97.94	73.47	24 47	92110300	
128	05/31/08	PC-Mark Bailey	В	493 65	370 24	100 00	92110300	
129	05/31/08	PC-David Baumgart	В	719 99	539 99	180 00	92110300	
130	05/31/08	PC-Bill Blackburn	B B	2,845 70	2,134.28	644.65	92110300 92110300	
131 132	05/31/08 05/31/08	PC-Mike Core PC-Christa Gibson	В	561.32 36.11	421.00 27.08	2 88 9 03	92110300	
133	05/31/08	PC-Sandy Gootee	B	995 00	746 25	248 75	92110300	
134	05/31/08	PC-Mark Hite	B	676 99	507.74	169.25	92110300	
135	05/31/08	PC-Mike Mattox	В	198.96	149.22	4974	92110300	
136	05/31/08	PC-Mark McAdams	в	172.94	129 71	43 23	92110300	
137	05/31/08	PC-David Titzer	B	196 30	147 23	49.07	92110300	
138	05/31/08	JE 05-02.0-Inez G -Buy-Low-Christa G's PCd	В	(5 01)	(3.76)	(1 25)	92110300	
139	06/01/08	A T & T Teleconference	В	177 48	133.11	44 37	92110300	
140	06/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300	
141 142	06/04/08 06/12/08	FedEx Mike Core	B B	971 47 61.00	728 60 45.75	242.87 9.25	92110300 92110300	
142	06/02/08	Troy Stovall	B	16 10	12.08	9 25 4 02	92110300	
144	06/11/08	FedEx	В	73.70	55 28	18 42	92110300	
145	06/18/08	Fast Print	В	227 90	170 93	56 97	92110300	
146	06/11/08	Sungard Avantgard Payment Services	В	900.00	675 00	225 00	92110300	
147	06/23/08	Broughton International	в	29,969.91	22,477 43	7,492 48	92110300	
148	06/25/08	FedEx	В	30 11	22 58	7.53	92110300	
149	06/30/08	06/08 PC, JE 06-19 1-Sandy Gootee	В	953 47	715 10	238 37	92110300	
150	06/30/08	06/08 PC-Mark Bailey	B	1,672 51	1,254 38	418 13	92110300	
151 152	06/30/08 06/30/08	06/08 PC-Donna Windhaus 06/08 PC-Bill Blackburn	B B	311 15 5.694 20	233 37 4,270 67	77 78 1,245 74	92110300 92110300	
152	06/30/08	06/08 PC-Bin Blackburn 06/08 PC-Mike Core	В	2,240.24	1,680.19	560.05	92110300	
154	06/30/08	06/08 PC-Christa Gibson	B	25 96	19 47	6.49	92110300	
155	06/30/08	06/08 PC-Mark Hite	B	5,196 47	3,897 37	1,299 10	92110300	
156	06/30/08	06/08 PC-Kay Lilly	B	498.17	373 63	44 15	92110300	
157	06/30/08	06/08 PC-John Talbert	В	203.33	152 50	44.83	92110300	
158	06/30/08	06/08 PC-Mike Thompson	В	125.21	93 91	25.00	92110300	
159	06/30/08	06/08 PC David Titzer	В	1,264.04	948 02	316 02	92110300	
160	07/02/08	FedEx	В	1,026 94	770.21	58 47	92110300	
161	07/01/08	A T & T Teleconference	B	1,454.03	1,090.52	363 51	92110300	
162	07/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250 00	750 00	92110300	
163 164	07/11/08 07/15/08	Bill Blackburn Mark Bailey	B B	1,338.55 50.00	1,003 91 37 50	334 64 12 50	92110300 92110300	
104	27710700		-	00.00	0, 00	12.00		

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	Onwind Go	sts - by Account - Instancer rest real	100% BREC or					Account
	Invoice Date	Vendor	Agreements- Exhibit	Amount	LEM	BREC	Account	Totals
165	07/14/08	David Baumgart	B	38 60	28 95	9.65	92110300	
166	07/30/08	Mark Hite	В	43.06	32 30	10.76	92110300	
167	07/21/08	Jackson Purchase Energy Corporation	В	145 39	109 04	36 35	92110300	
168 169	07/16/08 07/08/08	FedEx Kay Lilly Petty Cash	B B	37 51 82 10	28 14 61 58	561 3.37	92110300 92110300	
170	06/30/08	Troy Stovall	В	101 11	75 83	25.28	92110300	
171	07/23/08	FedEx	В	44.25	33 19	11.06	92110300	
172	07/31/08	07/08 PC-Mark Bailey	В	1,312 44	984 34	278 01	92110300	
173	07/31/08	07/08 PC-David Baumgart	В	183.22	137.42	45.80	92110300	
174 175	07/31/08 07/31/08	07/08 PC-Bill Blackburn 07/08 PC-Mike Core	B B	827.35 2,084.05	620.51 1,563.05	183.25 521.00	92110300 92110300	
176	07/31/08	07/08 PC-David Crockett	B	297.88	223 41	74.47	92110300	
177	07/31/08	07/08 PC-Christa Gibson	В	14 57	10 93	3 64	92110300	
178	07/31/08	07/08 PC-Mark Hite	В	1,497 42	1,123.07	374.35	92110300	
179	07/31/08	07/08 PC-Mike Mattox	В	1,217 48	913 11	73.47	92110300	
180 181	07/31/08 07/31/08	07/08 PC-Mark McAdams 07/08 PC-David Spainhoward+JE09-19 1s tx	B B	202 00 865 74	151 50 649.30	50 50 15 00	92110300 92110300	
182	07/31/08	07/08 PC-David Titzer	B	1,144 28	858.22	286 06	92110300	
183	07/31/08	07/08 PC-AI Yockey	В	297 88	223 41	74 47	92110300	
184	07/18/08	Kenergy Corp	В	111 24	83 43	27 81	92110300	
185	08/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250 00	750 00	92110300	
186 187	08/01/08 08/06/08	A T & T Teleconference FedEx	B B	58 24 55 57	43 68 41 68	14 56 13 89	92110300 92110300	
188	08/28/08	Bill Blackburn	B	1,170.23	877 67	292 56	92110300	
189	08/27/08	FedEx	В	66 09	49 57	11 27	92110300	
190	07/17/08	Zones	В	13,025 28	9,768 96	3,256 32	92110300	
191	08/31/08	08/08 PC-Marshall Bissonnette	В	1,022.20	766 65	255 55	92110300	
192 193	08/31/08 08/31/08	08/08 PC-Mark Bailey 08/08 PC-Donna Windhaus-BREC Corp Card	B B	200 00 114 47	150 00 85.85	50 00 28 62	92110300 92110300	
193	08/31/08	08/08 PC-Bill Blackburn	B	775 30	581.48	193 82	92110300	
195	08/31/08	08/08 PC-Mark Hite	B	1,791 38	1,343 54	447 84	92110300	
196	08/31/08	08/08 PC-Travis Housley	В	189 80	142.35	47 45	92110300	
197	08/31/08	08/08 PC-Mark McAdams	В	190.00	142 50	47 50	92110300	
198	08/31/08	08/08 PC-Dee McDowell 08/08 PC-Paula Mitchell	B B	40 55 106 52	30 41 79 89	10.14 26 63	92110300 92110300	
199 200	08/31/08 08/31/08	08/08 PC-Padla Mitchell 08/08 PC-Mike Thompson	B	109 10	81 83	20 03 27 27	92110300	
201	08/31/08	08/08 PC-David Titzer	B	123 47	92.61	30.86	92110300	
202	09/01/08	A T & T Teleconference	В	204 70	153.53	51 17	92110300	
203	09/10/08	J & B Catering	В	79 50	59 63	19 87	92110300	
204	09/08/08	Kay Lilly Petty Cash	B B	23 19	17 39	5 80	92110300	
205 206	07/29/08 09/02/08	Troy Stovall Troy Stovall	В	30 84 41.02	23.13 30 77	7.71 10.25	92110300 92110300	
200	09/10/08	FedEx	В	142 30	106 74	35.56	92110300	
208	09/17/08	FedEx	В	83 22	62.41	20.81	92110300	
209	09/01/08	Henderson Municipal Power & Light	В	3,000 00	2,250.00	750 00	92110300	
210	09/30/08	09/08 PC-Mark Bertram	В	22 20	16 65	5 55	92110300	
211 212	09/30/08 09/30/08	09/08 PC-Bill Blackburn 09/08 PC-Kay Lilly	B B	281 43 246 14	211 08 184.61	46 14 61 53	92110300 92110300	
212	09/30/08	09/08 PC-Mark McAdams	B	171 00	128 25	42.75	92110300	
214	09/30/08	09/08 PC-David Spainhoward	В	626 28	469.72	87.57	92110300	
215	09/30/08	09/08 PC-David Titzer	В	268.71	201 53	67 18	92110300	
216	09/24/08	FedEx	В	172.26	129 21	27 90	92110300	
217 218	10/08/08 10/08/08	J & B Catering Debbie Strouse	B B	191 33 23 55	143 50 17.66	47 83 5 89	92110300 92110300	
219	10/01/08	FedEx	В	56 67	42 50	14 17	92110300	
220	10/08/08	FedEx	В	131 47	98 61	32 86	92110300	
221	10/01/08	Troy Stovall	В	52.14	39 11	13 03	92110300	
222	10/01/08	A T & T Teleconference	В	968 30	726 23	242.07	92110300	
223 224	09/10/08 10/01/08	Kenergy Corp. Henderson Municipal Power & Light	B B	5,800 55 3,000 00	4,350 41 2,250 00	1,450 14 750 00	92110300 92110300	
225	10/15/08	FedEx	B	2,990.14	2,242 65	747 49	92110300	
226	07/18/08	Zones	В	2,726 32	2,044 74	681.58	92110300	
227	10/20/08	Kenergy Corp	В	424 36	318 27	106 09	92110300	
228	10/31/08	10/08 PC-Mark Bailey	В	327.87	245.90	81 97	92110300	
229 230	10/31/08 10/31/08	10/08 PC-David Baumgart 10/08 PC-Bill Blackburn	B B	45.36 1,243.29	34 02 932 49	11 34 84 62	92110300 92110300	
230	10/31/08	10/08 PC-Sandy Gootee	8	1,280 20	960.17	242 76	92110300	
232	10/31/08	10/08 PC-Mark McAdams	B	29 19	21.89	7 30	92110300	
233	10/31/08	10/08 PC-David Spainhoward	В	369.93	277 45	73 47	92110300	
234	10/28/08	Smith & Butterfield	В	3,264 65	2,448.49	816 16	92110300	
235	11/01/08	Henderson Municipal Power & Light	B B	3,000.00 1,330.85	2,250 00 998 15	750 00 332 70	92110300 92110300	
236 237	11/01/08 11/20/08	A T & T Teleconference Bill Blackburn	B	1,248 20	936 15	33270	92110300	
238	11/21/08	David Baumgart	В	8 00	6.00	2.00	92110300	
239	11/20/08	Mark Hite	В	7 84	5 88	1 96	92110300	
240	11/30/08	11/08 PC-Bill Blackburn	В	1,049 19	786 90	4.18	92110300	
241	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sis tx	B	788 85	591 64	19.06	92110300	
242 243	11/30/08 11/30/08	11/08 PC-Mark Hite 11/08 PC-David Titzer	B B	480 00 40.57	360 00 30 43	120 00 10.14	92110300 92110300	81,185 33
243	12/04/07	Deloitte & Touche	A	12,320 00	9,240 00	3,080.00	92310300	0.,100.00
245	11/26/07	Doe Anderson	А	1,925 00	1,443 75	481.25	92310300	
246	12/01/07	Utility & Economic	A	18,810.00	14,107.50	4,702 50	92310300	

			100% BREC or					Acco
,	nvoice Date	Vendor	Agreements- Exhibit	Amount	LEM	BREC	Account	Tota
, <u>'</u>	11/14/07	Black & Veatch	A	200,924 16	150,693 12	50,231.04	92310300	
3	11/27/07	Information Management	A	6,672.50	5,004.38	1,668 12	92310300	
	12/05/07	Information Management	A	3,846.25	2,884 69	961 56	92310300	
	12/10/07	Hogan Hartson	A	174,722.33	131,041 75	43,680 58	92310300	
	12/07/07	Sullivan Mountjoy Stainback & Miller	A	57,809 58	43,357 19	14,452.39	92310300	
	12/01/07	JDG Consulting	A	4,106 25	3,079 69	1,026 56	92310300	
	12/01/07	JDG Consulting	А	4,106.25	3,079 69	1,026.56	92310300	
	12/01/07	JDG Consulting	A	8,212 50	6,159.38	2,053 12	92310300	
	12/04/07	The Prime Group	A	17,200.00	12,900 00	4,300.00	92310300	
	12/07/07	Orrick Herrington & Sutcliffe	A	546,963 61	410,222 71	136,740 90	92310300	
	11/30/07	Neel, Crafton & Phillips	А	5,345 85	4,009.39	1,336.46	92310300	
3	12/14/07	Stephen G Cohn	А	875 00	656 25	218 75	92310300	
9	12/11/07	Charles River Associates	А	144,871.98	108,653.99	36,217 99	92310300	
)	12/21/07	Information Management	А	6,991.25	5,243 44	1,747 81	92310300	
	12/20/07	Stanley Consultants	А	533 00	399.75	133 25	92310300	
2	12/19/07	Stanley Consultants	А	402 00	301 50	100 50	92310300	
ţ.	12/19/07	Stanley Consultants	А	10,712 00	8,034 00	2,678.00	92310300	
ŀ	12/19/07	Stanley Consultants	А	25,344.79	19,008.59	6,336.20	92310300	
5	12/19/07	Doe Anderson	А	3,412.50	2,559 38	853 12	92310300	
	12/14/07	Black & Veatch	А	122,099 29	91,574.47	30,524.82	92310300	-
,	12/17/07	URS Corporation	А	2,423 74	1,817 81	605 93	92310300	
3	10/15/07	Hogan & Hartson	А	1,189 04	891.78	297.26	92310300	
7	01/01/08	JDG Consulting	А	5,566 89	4,175 17	1,391.72	92310300	
)	01/01/08	JDG Consulting	А	5,566 91	4,175.18	1,391 73	92310300	
	01/01/08	JDG Consulting	А	11,133 82	8,350.37	2,783.45	92310300	
2	12/31/07	Unrecorded Liability-Ambac	А	12,820 42	9,615 32	3,205 10	92310300	
3	12/31/07	Unrecorded Liability-Black & Veatch	А	76,101 28	57,075 96	19,025 32	92310300	
1	12/31/07	Unrecorded Liability-Charles Rivers Assoc	А	134,599 77	100,949 83	33,649.94	92310300	
5	12/31/07	Unrecorded Liability-Hogan & Hartson	А	240,000 00	180,000 00	60,000.00	92310300	
6	12/31/07	Unrecorded Liability-Kenergy	А	27,678 40	20,758.81	6,919.59	92310300	
	12/31/07	Unrecorded Liability-Orrick Herrington & Sutcliffe	A	492,078 91	369,059 18	123,019.73	92310300	
3	12/31/07	Unrecorded Liability-The Prime Group	A	25,333 06	18,999.80	6,333.26	92310300	
)	12/31/07	Unrecorded Liability-Sullivan Mountjoy Stainback & Miller	A	74,929.67	56,197 25	18,732 42	92310300	
)	12/31/07	Unrecorded Liability-Utility & Economic Consulting	A	39,096 86	29,322.65	9,774.21	92310300	
1	01/31/08	Rev Unrecorded Liability-Ambac	A	(12,820.42)	(9,615.32)	(3,205.10)	92310300	
2	01/31/08	Rev Unrecorded Liability-Black & Veatch	A	(76,101.28)	(57,075 96)	(19,025 32)	92310300	
3	01/31/08	Rev Unrecorded Liability-Charles Rivers Assoc	А	(134,599 77)	(100,949.83)	(33,649.94)	92310300	
4	01/31/08	Rev Unrecorded Liability-Hogan & Hartson	A	(240,000 00)	(180,000 00)	(60,000 00)	92310300	
5	01/31/08	Rev Unrecorded Liability-Kenergy	A	(27,678 40)	(20,758.81)	(6,919 59)	92310300	
5	01/31/08	Rev Unrecorded Liability-Orrick Herrington & Sutcliffe	A	(492,078.91)	(369,059 18)	(123,01973)	92310300	
7	01/31/08	Rev Unrecorded Liability-The Prime Group	A	(25,333 06)	(18,999 80)	(6,333 26)	92310300	
В	01/31/08	Rev Unrecorded Liability-Sullivan Mountjoy Stainback & N		(74,929 67)	(56,197 25)	(18,732 42)	92310300	
9	01/31/08	Rev Unrecorded Liability-Utility & Economic Consulting	A	(39,096.86)	(29,322 65)	(9,774 21)	92310300	
0	01/07/08	Kenergy	A	2,957.50	2,218 13	739 37	92310300	
1	01/02/08	Utility & Economic	A	39,096 86	29,322.65	9,774.21	92310300	
2	01/02/08	The Prime Group	A	25,333.06 12,820.42	18,999 80 9,615.32	6,333 26 3,205 10	92310300 92310300	
3	01/04/08	Ambac Assurance Corporation	A	74,929 67		18,732 42	92310300	
4	01/07/08	Sullivan Mountjoy Stainback & Miller	A	14,929 01	56,197.25	4,981 49	92310300	
5	01/07/08	Kenergy	A	76,101 28	57,075.96	19,025.32	92310300	
5	01/08/08	Black & Veatch	A A	1,031 25	773 44	257 81	92310300	
7	01/02/08	Dorsey, King, Gray & Norment		492,078.91	369,059.18	123,019.73	92310300	
3 9	01/08/08	Orrick Herrington & Sutcliffe	A A	134,599 77	100,949 83	33,649 94	92310300	
9 )	01/09/08 01/09/08	Charles River Associates Information Management	A	5,525.00	4,143 75	1,381 25	92310300	
1	01/09/08	Deloitte & Touche	Â	3,380 00	2,535.00	845 00	92310300	
1 2	01/18/08	Stanley Consultants	Â	37,650 74	28,238.06	9,412.68	92310300	
3	01/22/08	Doe Anderson	Â	3,412.50	2,559 38	853 12	92310300	
4	01/18/08	Information Management	Â	8,712 50	6,534.38	2,178.12	92310300	
5	01/18/08	Hogan & Hartson	A	236,582 62	177,436 97	59,145,65	92310300	
5	01/16/08	URS Corporation	A	212.44	159.33	53 11	92310300	
7	01/31/08	JE 01-24 1-Hogan Hartson (12/10/07)	A	(6,887 50)	(5,165.63)	(1,721 87)	92310300	
3	02/06/08	Sullivan, Mountjoy, Stainback & Miller	A	72,307 70	54,230 78	18,076 92	92310300	
9	02/05/08	Dorsey, King, Gray, Norment & Hopgood	Â	11,064 60	8,298 45	2,766.15	92310300	
5	02/01/08	Utility & Economic	A	10,034 44	7,525.83	2,508.61	92310300	
1	02/01/08	JDG Consulting	Â	9,854.94	7,391 21	2,463 73	92310300	
2	02/01/08	JDG Consulting	A	4,927 48	3,695.61	1,231 87	92310300	
3	02/01/08	JDG Consulting	A	4,927.48	3,695.61	1,231 87	92310300	
4	02/05/08	Henderson Municipal Power & Light	A	12,173 10	9,129 83	3,043 27	92310300	
5	02/21/08	Henderson Municipal Power & Light	A	34,101 03	25,575.77	8,525 26	92310300	
5	02/11/08	Orrick. Herrington & Sutcliffe	A	492,927 87	369,695.90	123,231 97	92310300	
7	02/01/08	The Prime Group	A	5,736 31	4,302 23	1,434 08	92310300	
3	02/14/08	Charles River Associates	A	81,942 42	61,456 82	20,485 60	92310300	
9	02/15/08	Black & Veatch	A	117,410 99	88,058 24	29,352.75	92310300	
0	02/12/08	GDS Associates	A	372 00	279 00	93 00	92310300	
1	02/12/08	Doe Anderson	A	875.00	656 25	218 75	92310300	
	02/07/08	URS Corporation	Â	4,076.00	3,057 00	1,019 00	92310300	
	02/29/08	JE 02-05 0 RUS Counsel Escrow	Â	40,033 75	30,025 31	10,008 44	92310300	
2	ULL27100		A	2,786.00	2,089.50	696 50	92310300	
2 3		Stanley Consultants			£,000.00	000 00		
2 3 4	02/12/08	Stanley Consultants				3 765 61		
2 3 4 5	02/12/08 02/14/08	Stanley Consultants	Α	15,062 44	11,296 83	3,765 61 5,341 66	92310300	
2	02/12/08					3,765 61 5,341 66 642 81		

			100% BREC or					Account
	Invoice Date	Vendor	Agreements- Exhibit	Amount	LEM	BREC	Account	Totals
29 <sup>°</sup>	03/01/08	JDG Consulting	A	3,783.16	2,837.37	945 79	92310300	
30	03/01/08	JDG Consulting	А	7,566.30	5,674 73	1,891.57	92310300	
31	03/01/08	Utility & Economic	A	25,451 21	19,088 41	6,362.80	92310300	
32	03/03/08	Dorsey, King, Gray, Norment & Hopgood	A	10,526.31	7,894 73	2,631.58	92310300	
33	03/05/08	Information Management	A	5,567.50	4,175 63	1,391.87	92310300	
34 35	03/05/08 03/06/08	The Prime Group Sullivan, Mountjoy, Stainback & Miller	A	4,878.65 89,032.56	3,658 99 66,774.42	1,219 66 22,258 14	92310300 92310300	
36 36	03/07/08	Orrick, Herrington & Sutcliffe	Â	403,147 14	302,360 36	100,786 78	92310300	
37	03/11/08	URS Corporation	A	4,670 14	3,502.61	1,167 53	92310300	
38	03/19/08	Information Management	A	6,098 75	4,574.06	1,524.69	92310300	
39	03/21/08	Charles River Associates	А	99,674 06	74,755 55	24,918 51	92310300	
40	03/31/08	JE 03-05.0	100% BREC	78,572.31		78,572 31	92310300	
41	03/24/08	Meade County RECC	100% BREC	5,052.07		5,052.07	92310300	
42	03/21/08	CRA International Inc	100% BREC	3,528 85		3,528 85	92310300	
43 44	04/16/08 04/15/08	CRA International Inc Black & Veatch	100% BREC 100% BREC	79,050.86 106,088.03		79,050 86 106,088 03	92310300 92310300	
45	04/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	62,003 97		62,003.97	92310300	
46	04/08/08	Meade County RECC	100% BREC	4,873.84		4,873 84	92310300	
47	03/31/08	Keller Schroeder	100% BREC	1,830.00		1,830.00	92310300	
48	04/01/08	Dorsey, King, Gray, Norment & Hopgood	100% BREC	6,821 72		6,821 72	92310300	
49	03/21/08	Hogan & Hartson	100% BREC	122,033 85		122,033 85	92310300	
50	04/03/08	The Prime Group	100% BREC	1,400 00		1,400 00	92310300	
51	04/01/08	JDG Consulting	100% BREC	3,076 46		3,076.46	92310300	
52 53	04/01/08 04/01/08	JDG Consulting JDG Consulting	100% BREC 100% BREC	1,538 23 1,538 23		1,538.23 1,538.23	92310300 92310300	
53 54	04/01/08	Utility & Economic Consulting	100% BREC	21,354 62		21,354.62	92310300	
155	04/03/08	Orrick, Herrington & Sutcliffe	100% BREC	410,929.93		410,929.93	92310300	
56	04/04/08	Information Management Consultants	100% BREC	3,952 50		3,952 50	92310300	
57	03/24/08	Doe Anderson	100% BREC	7,087 50		7,087.50	92310300	
58	03/13/08	Black & Veatch	100% BREC	104,833 97		104,833.97	92310300	
59	04/02/08	Stanley Consultants	100% BREC	2,727 31		2,727 31	92310300	
60	04/02/08	Stanley Consultants	100% BREC	279.00 21.121.45		279 00	92310300	
61 62	03/27/08 03/27/08	Stanley Consultants Stanley Consultants	100% BREC 100% BREC	27,887 80		21,121 45 27,887 80	92310300 92310300	
63	03/26/08	Stanley Consultants	100% BREC	2,476 51		2,476 51	92310300	
64	04/14/08	URS Corporation	100% BREC	7,467 14		7,467 14	92310300	
65	04/21/08	Stanley Consultants	100% BREC	16,667 14		16,667.14	92310300	
66	04/21/08	Stanley Consultants	100% BREC	21,540 30		21,540 30	92310300	
67	04/17/08	Kenergy	100% BREC	8,801 46		793 00	92310300	
68	04/21/08	Stanley Consultants	100% BREC	55,541 26		55,541 26	92310300	
69	05/02/08	Jackson Purchase Energy Corp	100% BREC	9,976 87		6,054.15	92310300	
70 71	04/23/08 05/01/08	Doe Anderson	100% BREC 100% BREC	1,400 00 1,155.00		1,400 00 1,155.00	92310300 92310300	
72	04/22/08	Utility & Economic Consulting Information Management Consultants	100% BREC	1,360.00		1,360 00	92310300	
73	05/05/08	Orrick, Herrington & Sutcliffe	100% BREC	45,694.14		45,694.14	92310300	
74	05/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	5,404.69		5,404 69	92310300	
75	04/30/08	Hogan & Hartson	100% BREC	112,933 18		112,933.18	92310300	
76	02/07/08	URS Corporation	100% BREC	4,573 70		4,573.70	92310300	
77	05/19/08	CRA International Inc	100% BREC	2,031 40		2,031 40	92310300	
78	05/30/08	CoBank	100% BREC	38,695 79		38,695 79	92310300	
79	04/03/08	Ziemer Stayman Weitzel & Shoulders Stanley Consultants	100% BREC 100% BREC	502 33 3,264 00		502.33 3,264.00	92310300 92310300	
180 181	05/28/08 05/28/08	Stanley Consultants	100% BREC	53.00		53 00	92310300	
82	05/14/08	Black & Veatch	100% BREC	24,675.20		24,675.20	92310300	
83	06/16/08	Orrick, Herrington & Sutcliffe	100% BREC	70 61		70 61	92310300	
84	05/31/08	Jackson Purchase Energy Corp	100% BREC	145 26		145 26	92310300	
85	05/31/08	Jackson Purchase Energy Corp	100% BREC	67.50		67 50	92310300	
86	07/21/08	Jackson Purchase Energy Corp	100% BREC	4,580 52		4,580.52	92310300	
87	04/23/08	Doe Anderson	В	262 50	196 88	65.62	92310300	
88	05/01/08	Dorsey, King, Gray, Norment & Hopgood	B B	1,169.95	877.46	292 49	92310300	
189 190	05/01/08 05/01/08	JDG Consulting JDG Consulting	B	1,575.00 787.50	1,181.25 590.63	393.75 196.87	92310300 92310300	
190 191	05/01/08	JDG Consulting	В	787 50	590 63	196.87	92310300	
92	05/01/08	Utility & Economic Consulting	B	18,100.47	13,575.35	4,525 12	92310300	
93	05/02/08	The Prime Group	B	2,800 00	2,100.00	700 00	92310300	
94	04/22/08	Information Management Consultants	В	6,608.75	4,956 56	1,652,19	92310300	
95	05/05/08	Orrick, Herrington & Sutcliffe	В	327,723 17	245,792 38	81,930.79	92310300	
96	05/01/08	Sullivan, Mountjoy, Stainback & Miller	В	69,805 59	52,354.19	17,451 40	92310300	
97	05/06/08	Information Management Consultants	В	8,330.00	6,247.50	2,082 50	92310300	
98	05/20/08	Information Management Consultants	B B	8,117 50 13,650 00	6,088.13 10,237.50	2,029 37 3,412 50	92310300 92310300	
99 00	05/13/08 05/20/08	Global Insight URS Corporation	В	9,265.90	6,949 43	3,412 50 2,316 47	92310300 92310300	
01	05/20/08	CRA International, Inc	В	92,002 25	69,001.69	23,000 56	92310300	
02	05/23/08	Hogan & Hartson	B	147,639 31	110,729.49	36,909 82	92310300	
03	05/19/08	Meade County	В	2,085.88	1,564 41	521 47	92310300	
04	05/28/08	Stanley Consultants	В	12,521 60	9,391 20	3,130 40	92310300	
05	05/28/08	Stanley Consultants	В	20,277 10	15,207.83	5,069 27	92310300	
	05/28/08	Stanley Consultants	В	6,008 40	4,506.30	1,502.10	92310300	
06		Ziemer Stayman Weitzel & Shoulders	В	1,743 47	1,307 60	435 87	92310300	
07	06/05/08							
	06/05/08 06/04/08 06/03/08	Sullivan, Mountjoy, Stainback & Miller Utility & Economic Consulting	B	80,837 05 20,856 72	60,627 79 15,642 54	20,209 26 5,214 18	92310300 92310300	

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Unwind Costs -	- by Account - I	Historical	Test Year
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	Unwind Co	sts - by Account - Historical Test Year	100% BREC or					Account
			Agreements-					
	Invoice Date		Exhibit	Amount	LEM 4 200 75	BREC	Account	Totals
411 412	06/04/08 05/14/08	Information Management Consultants Black & Veatch	B B	5,865.00 110,853.02	4,398 75 83,139 77	1,466.25 27,713.25	92310300 92310300	
412	06/01/08	JDG Consulting	B	4,057.33	3,043.00	1,014 33	92310300	
414	06/01/08	JDG Consulting	В	4,057.33	3,043.00	1,014 33	92310300	
415	06/01/08	JDG Consulting	В	8,114 65	6,085 99	2,028 66	92310300	
416	05/05/08	Ziemer Stayman Weitzel & Shoulders	В	2,547.03	1,910.27	636 76	92310300	
417 418	05/31/08 06/11/08	Alan C Parsons Black & Veatch	B B	6,815 00 101,617.14	5,111.25 76,212.86	1,703 75 25,404 28	92310300 92310300	
419	06/16/08	Orrick, Herrington & Sutcliffe	В	452,192 74	339,144 56	113,048 18	92310300	
420	06/16/08	Orrick, Herrington & Sutcliffe	В	6,761 63	5,071 22	1,690.41	92310300	
421	05/30/08	Doe Anderson	В	826 32	619.74	206 58	92310300	
422	06/01/08	Dorsey, King, Gray, Norment & Hopgood	В	2,739.30	2,054 48	684.82	92310300	
423 424	06/09/08 06/16/08	CRA International, Inc Hogan & Hartson	B B	77,449 48 147,905 82	58,087.11 110,929.37	19,362 37 36,976 45	92310300 92310300	
424	05/31/08	Keller Shroeder	B	13,072.75	9,804 56	3,268 19	92310300	
426	05/31/08	Keller Shroeder	В	5,411.25	4,058,44	1,352.81	92310300	
427	05/31/08	Jackson Purchase Energy Corporation	В	405.00	303 75	101 25	92310300	
428	05/31/08	Jackson Purchase Energy Corporation	В	1,940,63	1,455.47	485.16	92310300	
429 430	06/19/08 05/28/08	Information Management Consultants Stanley Consultants	B B	7,246 25 485 58	5,434.69 364.19	1,811 56 121 39	92310300 92310300	
430	06/16/08	URS Corporation	B	11,458 47	8,593 85	2,864 62	92310300	
432	06/26/08	Meade County	В	2,823 24	2,117 43	705 81	92310300	
433	07/02/08	URS Corporation	В	18,838.88	14,129.16	4,709 72	92310300	
434	07/01/08	Dorsey, King, Gray, Norment & Hopgood	B	6,795 34	5,096 51	1,698 83	92310300	
435 436	07/01/08 07/01/08	JDG Consulting JDG Consulting	B B	1,940.43 1,940.42	1,455.32 1,455.32	485.11 485 10	92310300 92310300	
430	07/01/08	JDG Consulting	B	3,880 83	2,910.62	970.21	92310300	
438	07/01/08	The Prime Group	В	5,105.04	3,828.78	1,276 26	92310300	
439	06/30/08	Utility & Economic Consulting	В	15,029 58	11,272 19	3,757 39	92310300	
440	07/08/08	Sullivan, Mountjoy, Stainback & Miller	В	63,063.34	47,297 51	15,765.83	92310300	
441 442	07/10/08 07/15/08	Hogan & Hartson Orrick, Herrington & Sutcliffe	B	135,285.20 86,820.99	101,463.91 65,115.74	33,821,29 21,705,25	92310300 92310300	
442	07/15/08	Orrick, Herrington & Sutcliffe	B	384,517,16	288,387.87	96,129.29	92310300	
444	07/04/08	Information Management Consultants	В	8,372 50	6,279.38	2,093 12	92310300	
445	06/30/08	Keller Shroeder	В	12,834 75	9,626 06	3,208 69	92310300	
446	06/30/08	Keller Shroeder	В	5,352.75	4,014.56	1,338 19	92310300	
447 448	06/30/08 07/09/08	Keller Shroeder Black & Veatch	B	565 50 111,608 24	424.13 83,706.18	141 37 27,902 06	92310300 92310300	
440	07/17/08	Stanley Consultants	В	79,146 44	59,359.83	19,786 61	92310300	
450	07/17/08	Stanley Consultants	В	11,844 80	8,883.60	2,961 20	92310300	
451	07/17/08	Stanley Consultants	В	650 08	487 56	162 52	92310300	
452	07/17/08	Stanley Consultants	В	712.00	534 00	178 00	92310300	
453 454	07/17/08 07/17/08	Stanley Consultants Stanley Consultants	B	101 00 27,993,49	75 75 20,995.12	25 25 6,998 37	92310300 92310300	
455	07/17/08	Stanley Consultants	B	20,051 23	15,038.42	5,012 81	92310300	
456	07/23/08	Doe Anderson	В	612.50	459 38	153.12	92310300	
457	07/11/08	CRA International, Inc	В	92,828 87	69,621.65	23,207.22	92310300	
458	07/30/08	JE 07-05.0 RUS Counsel Escrow	B B	154,277 61 4,908.75	115,708.21 3,681.56	38,569 40 1,227 19	92310300 92310300	
459 460	07/22/08 07/18/08	Information Management Consultants Stanley Consultants	B	21,683.46	16,262.60	5,420 86	92310300	
461	07/18/08	Stanley Consultants	B	606 00	454 50	151 50	92310300	
462	07/22/08	Stanley Consultants	В	32,984.46	24,738.35	8,246.11	92310300	
463	08/01/08	Utility & Economic Consulting	В	660 00	495.00	165 00	92310300	
464	08/01/08	JDG Consulting	B B	450 00 450 00	337.50 337.50	112 50 112 50	92310300 92310300	
465 466	08/01/08 08/01/08	JDG Consulting JDG Consulting	B	900.00	675.00	225 00	92310300	
467	07/30/08	Meade County	B	3,267 53	2,450.65	816 88	92310300	
468	07/31/08	Jackson Purchase Energy Corporation	В	2,823 24	2,117 43	705 81	92310300	
469	08/06/08	Sullivan, Mountjoy, Stainback & Miller	В	51,788 79	38,841.59	12,947 20	92310300	
470	08/05/08 08/05/08	URS Corporation Information Management Consultants	B B	8,315 55 8,988 75	6,236 66 6,741 56	2,078.89 2,247.19	92310300 92310300	
471 472	08/05/08	Orrick, Herrington & Sutcliffe	B	3,295 34	2,471 55	823 83	92310300	
472	08/07/08	Orrick, Herrington & Sutcliffe	B	319,600 69	239,700 52	79,900.17	92310300	
474	08/08/08	CRA International, Inc	В	45,579.34	34,184.51	11,394 83	92310300	
475	08/14/08	Meade County	В	1,307 44	980.58	326 86	92310300	
476	08/15/08	Hogan & Hartson	B	56,395 78	42,296 84	14,098 94	92310300	
477 478	08/15/08 08/18/08	Mercer Stanley Consultants	B B	12,335.00 17,252 81	9,251 25 12,939.61	3,083.75 4,313 20	92310300 92310300	
479	08/18/08	Stanley Consultants	В	12,450 90	9,338.18	3,112 72	92310300	
480	08/18/08	Stanley Consultants	В	290.58	217 94	72.64	92310300	
481	08/18/08	Stanley Consultants	В	29,925.00	22,443.75	7,481.25	92310300	
482	08/20/08	Information Management Consultants	B	7,373 75	5,530 31	1,843 44	92310300	
483	07/31/08	Keller Shroeder	B B	5,612.00 5,910.00	4,209.00 4,432.50	1,403.00 1,477.50	92310300 92310300	
484 485	07/31/08 08/31/08	Keller Shroeder JE 08-05 0 RUS Counsel Escrow	B	21,517 50	16,138.13	5,379 37	92310300	
486	08/26/08	Deloitte Tax	B	46,185 DD	34,638 75	11,546.25	92310300	
487	08/29/08	CoBank	В	25,112.59	18,834 44	6,278 15	92310300	
488	09/01/08	JDG Consulting	В	1,125 00	843.75	281 25	92310300	
489	09/01/08	JDG Consulting	B B	562.50 562.50	421 88	140 62 140 62	92310300 92310300	
490 491	09/01/08 09/08/08	JDG Consulting Sullivan, Mountjoy, Stainback & Miller	В	562 50 35,463 71	421 88 26,597 78	8,865 93	92310300	
491	09/03/08	Orrick, Herrington & Sutcliffe	B	375,351 13	281,513 35	93,837 78	92310300	

	Unwind Co	sts - by Account - Historical Test Year						
			100% BREC or Agreements-					Account
	Invoice Date	Vendor	Exhibit	Amount	<u>LEM</u>	BREC	Account	Totals
493	09/03/08	Orrick, Herrington & Sutcliffe	В	138 70	104.03	34.67	92310300	
494 495	09/02/08 09/04/08	Utility & Economic Consulting Information Management Consultants	B B	1,815.00 7,756.25	1,361.25 5,817.19	453 75 1,939 06	92310300 92310300	
496	08/14/08	Black & Veatch	B	109,562.70	82,172 03	27,390 67	92310300	
497	09/01/08	URS Corporation	В	363 85	272.89	90 96	92310300	
498	09/08/08	Ziemer Stayman Weitzel & Shoulders	В	1,182 50	886 88	295 62	92310300	
499 500	09/12/08 09/23/08	CRA International, Inc Stanley Consultants	B B	107,674.60 425.00	80,755 95 318,75	26,918 65 106 25	92310300 92310300	
501	09/23/08	Stanley Consultants	В	28,627.27	21,470 45	7,156 82	92310300	
502	09/23/08	Stanley Consultants	В	20,815.73	15,611 80	5,203 93	92310300	
503	09/23/08	Stanley Consultants	В	6,058 33	4,543 75	1,514.58	92310300	
504 505	09/09/08 09/10/08	Hogan & Hartson Mercer	B B	75,631.30 7,885.00	56,723 48 5,913 75	18,907 82 1,971.25	92310300 92310300	
506	09/18/08	Deloitte Tax	В	10,120 00	7,590.00	2,530 00	92310300	
507	10/06/08	Sullivan, Mountjoy, Stainback & Miller	В	83,422 43	62,566 82	20,855 61	92310300	
508	09/23/08	Meade County	B	339 69	254 77	84.92	92310300	
509 510	09/30/08 09/23/08	Utility & Economic Consulting Information Management Consultants	B B	31,103 12 7,246.25	23,327 34 5,434.69	7,775.78 1,811.56	92310300 92310300	
511	10/07/08	Information Management Consultants	B	8,160 00	6,120 00	2,040.00	92310300	
512	10/01/08	JDG Consulting	В	3,283 04	2,462 28	820 76	92310300	
513	10/01/08	JDG Consulting	B B	3,283.05	2,462.29	820 76	92310300	
514 515	10/01/08 08/31/08	JDG Consulting Keller Shroeder	B	6,566 07 4,880.00	4,924 55 3,660.00	1,641.52 1,220.00	92310300 92310300	
516	08/31/08	Keller Shroeder	B	2,047.50	1,535.63	511.87	92310300	
517	08/31/08	Keller Shroeder	В	2,954 25	2,215 69	738 56	92310300	
518	10/22/08	Meade County	B B	465 00	348 75 27,685.88	116 25 9,228 62	92310300 92310300	
519 520	10/14/08 10/14/08	Shipman & Goodwin Shipman & Goodwin	B	36,914.50 3,450.00	2,587 50	9,228 62 862 50	92310300	
521	10/08/08	The Brattle Group	В	131,712 68	98,784 51	32,928 17	92310300	
522	10/01/08	Dorsey, King, Gray, Norment & Hopgood	В	3,753 75	2,815.31	938 44	92310300	
523	10/15/08	Hogan & Hartson	B B	266,809 94	200,107 46	66,702 48 130 03	92310300 92310300	
524 525	10/09/08 10/09/08	Orrick, Herrington & Sutcliffe Orrick, Herrington & Sutcliffe	В	520 13 454,652 34	390.10 340,989.26	113,663 08	92310300	
526	10/22/08	Information Management Consultants	B	8,372.50	6,279 38	2,093.12	92310300	
527	10/24/08	Stanley Consultants	В	93,298 10	69,973.58	23,324 52	92310300	
528	10/22/08 10/22/08	Stanley Consultants	B B	15,872 45 22,305 03	11,904 34 16,728 77	3,968.11 5,576.26	92310300 92310300	
529 530	10/21/08	Stanley Consultants Black & Veatch	B	138,358.71	103,769.03	34,589 68	92310300	
531	10/31/08	JE 10-05 0 RUS Counsel Escrow	В	73,035 69	54,776.77	18,258 92	92310300	
532	11/07/08	Sullivan, Mountjoy, Stainback & Miller	В	87,471 25	65,603 44	21,867.81	92310300	
533 534	10/22/08 10/30/08	Stanley Consultants Doe Anderson	පි B	729 47 2,187 50	547.10 1,640.63	182 37 546 87	92310300 92310300	
535	11/04/08	Utility & Economic Consulting	B	28,244.10	21,183.08	7,061 02	92310300	
536	11/01/08	JDG Consulting	В	2,573 06	1,929 80	643 26	92310300	
537	11/01/08	JDG Consulting	В	2,573 05	1,929 79	643 26	92310300	
538 539	11/01/08 11/05/08	JDG Consulting Information Management Consultants	B B	5,146 10 9,541 25	3,859 58 7,155 94	1,286.52 2,385.31	92310300 92310300	
540	10/31/08	Keller Shroeder	B	2,457 00	1,842.75	614 25	92310300	
541	11/10/08	Orrick, Herrington & Sutcliffe	В	407,211.48	305,408.61	101,802.87	92310300	
542	11/10/08	Deloitte Tax	B	41,794 33 110,498 75	31,345.75 82,874.06	10,448.58	92310300	
543 544	11/10/08 11/11/08	The Brattle Group Hogan & Hartson	B B	209,601 90	157,201 43	27,624.69 52,400 47	92310300 92310300	
545	10/31/08	CoBank	B	305 92	229 44	76 48	92310300	
546	11/19/08	Information Management Consultants	В	5,100 00	3,825.00	1,275.00	92310300	
547	11/01/08	Dorsey, King, Gray, Norment & Hopgood	B B	6,518.35 808.00	4,888.76 606.00	1,629.59 202.00	92310300 92310300	
548 549	11/19/08 11/19/08	Stanley Consultants Stanley Consultants	B	15,761 30	11,820 98	3,940.32	92310300	
550	11/19/08	Stanley Consultants	В	14,532 18	10,899 14	3,633 04	92310300	4,223,579 15
551	12/31/07	PC-David Spainhoward	B	257.18	192 89	64 29	92810000	
552 553	01/31/08 01/31/08	PC-Mark Bailey PC-Bill Blackburn	A A			38 28 38 28	92810000 92810000	
554	01/31/08	PC-Marty Littrel	A	1,427.68	1,070 77	356 91	92810000	
555	01/31/08	PC-David Spainhoward + JE 01-19.1	А	1,655 29	1,241 46	413.83	92810000	
556	01/31/08	PC-John Talbert	A	00.05	CO 40	13.69	92810000	
557 558	01/31/08 02/29/08	PC-Mike Thompson PC-Mark Bailey	A A	80.25 725.81	60 19 544 37	20 06 181 44	92810000 92810000	
559	02/29/08	PC-Bill Blackburn	A		0.1.01	105.45	92810000	
560	02/29/08	PC-Mike Core	А			6.86	92810000	
561	02/29/08	PC-Mark Hite	A	209.45 296.20	157 09 222 16	52 36	92810000 92810000	
562 563	02/29/08 02/29/08	PC-Paula Mitchell PC-David Spainhoward	A A	1,270 58	952.94	74.04 317.64	92810000	
564	02/29/08	PC-John Talbert	Â	159 20	119 40	39.80	92810000	
565	02/29/08	PC-Mike Thompson	A			32.20	92810000	
566 567	02/20/08	FedEx	A	927 04 147,474 80	695 29 110,606 11	231.75 36,868.69	92810000 92810000	
567 568	02/26/08 02/27/08	Hogan & Harlson FedEx	A A	177,474 00	וו מטס,עוו	36,868 69	92810000	
569	04/16/08	FedEx	В	1,124.80	843 58	281 22	92810000	
570	04/23/08	FedEx	В	1,283 22	962 48	320 74	92810000	
571 572	04/30/08 04/30/08	PC- Mike Core	B B			3.39 7.33	92810000 92810000	
572	03/31/08	PC-David Spainhoward PC-Mark Bailey	100%BREC			351 74	92810000	
574	03/31/08	PC-Bill Blackburn	100%BREC			3,922.97	92810000	

		Agreements-					Account
Invoice Dat	e Vender	Exhibit	Amount	LEM	BREC	Account	Totals
03/31/08	PC-Mike Core	100%BREC	Amount	LEW	159.87	92810000	Totals
03/31/08	PC-Mark Hite	100%BREC			1,562.40	92810000	
03/31/08	PC-Marty Littrel	100%BREC	1,522 16		1,522 16	92810000	
03/31/08	PC-Paula Mitchell	100%BREC	162.50		162.50	92810000	
03/31/08	PC-David Spainhoward+ JE 05-19 3	100%BREC	3.656 74		3,656 74	92810000	
03/31/08	PC-John Talbert	100%BREC	276.98		276.98	92810000	
03/31/08	Fed-Ex	100%BREC	825.70		825 70	92810000	
	PC-Paula Mitchell	100%BREC	020.70		61 91	92810000	
04/30/08	PC-David Spainhoward+ JE 04-19 1	100%BREC			474.51	92810000	
04/30/08		100%BREC			5,807 70	92810000	
04/17/08	Kenergy FedEx	B	1,128.64	846.51	282 13	92810000	
05/31/08		B	1,120.04	040.01	23 41	92810000	
	PC-Mark Bailey	В			66 77		
05/31/08	PC-Bill Blackburn	В			137 44	92810000 92810000	
05/31/08	PC-Mike Core	В	504.00	400 50	133 51		
	PC-Laila Lilly	В	534 03	400 52 32.37		92810000	
05/31/08	PC-Paula Mitchell		43.16		10.79	92810000	
	PC-Russ Pogue	В	21.09	15 82	5.27	92810000	
05/31/08	PC-David Spainhoward	B	2,349 59	1,762 21	587.38	92810000	
06/12/08	Mike Core	В	1.045.00	004.05	6 00	92810000	
06/18/08	FedEx	В	1,245.80	934 35	311 45	92810000	
06/30/08	06/08 PC-Bill Blackburn	В			177 79	92810000	
06/30/08	06/08 PC-Kay Lilly	В	000 00	A 4 A 7 7	80.39	92810000	
06/30/08	06/08 PC-Paula Mitchell	В	283 69	212 77	70 92	92810000	
06/30/08	06/08 PC, JE 06-19 1 & 3-David Spainhoward	В	1,005.96	754 47	251 49	92810000	
06/30/08	06/08 PC-John Talbert	В			6.00	92810000	
06/30/08	06/08 PC-Mike Thompson	В			6 30	92810000	
07/02/08	FedEx	В			198.26	92810000	
07/16/08	FedEx	В			3.76	92810000	
07/08/08	Kay Lilly Petty Cash	В			17 15	92810000	
07/31/08	07/08 PC-Mark Bailey	В			50.09	92810000	
5 07/31/08	07/08 PC-Bill Blackburn	В			23 59	92810000	
6 07/31/08	07/08 PC-Mike Mattox	В			230 90	92810000	
07/31/08	07/08 PC-Paula Mitchell	В	94 40	70.80	23.60	92810000	
07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx	В			201 44	92810000	
08/20/08	FedEx	В	154 29	115 72	38 57	92810000	
08/27/08	FedEx	В			5 25	92810000	
07/31/08	Jackson Purchase Energy Corporation	В	83.70	62 78	20 92	92810000	
09/30/08	09/08 PC-Bill Blackburn	В			24.21	92810000	
09/30/08	09/08 PC-Sandy Gootee	В	106.53	79.90	26 63	92810000	
09/30/08	09/08 PC-Paula Mitchell	В	366 65	275 00	91 65	92810000	
6 09/30/08	09/08 PC-David Spainhoward	В			68 99	92810000	
6 09/30/08	09/08 PC-Al Yockey	В	32.70	24 53	8.17	92810000	
09/24/08	FedEx	В			15 15	92810000	
09/25/08	Smith & Butterfield	В	1,695 83	1,271.87	423 96	92810000	
10/31/08	10/08 PC-Mark Bertram	В	82 61	61 96	20 65	92810000	
10/31/08	10/08 PC-Bill Blackburn	В			226 18	92810000	
10/31/08	10/08 PC-Sandy Gootee	В			77.27	92810000	
10/31/08	10/08 PC-Kay Lilly	В	1,254 53	940.90	313.63	92810000	
10/31/08	10/08 PC-Paula Mitchell	В	476 89	357 68	119 21	92810000	
10/31/08	10/08 PC-David Spainhoward	В			19.01	92810000	
10/29/08	FedEx	В	148 63	111.47	37 16	92810000	
11/12/08	FedEx	В	1,892 84	1,419 63	473 21	92810000	
11/21/08	Kay Lilly Petty Cash	В	33.73	25.30	8.43	92810000	
11/26/08	Mark Bailey	В	5 32	3.99	1 33	92810000	
11/30/08	11/08 PC-Mark Bailey	В			97 22	92810000	
11/30/08	11/08 PC-Bill Blackburn	В			258 11	92810000	
11/30/08	11/08 PC-Mike Core	В	29.75	22.31	7.44	92810000	
	11/08 PC- Sandy Gootee + JE 11-19 1 SIs tx	В			178 15	92810000	
11/30/08	11/08 PC-Paula Mitchell	B	125 76	94 32	31 44	92810000	
11/30/08		В	706 48	529.86	176.62	92810000	63.982
11/30/08 11/30/08	11/08 PC-David Spainhoward+JE11-19 1SIstx	B B		529.86 58.99	176.62 19.66	92810000 93021000	
11/30/08			706 48 78.65	529.86 58.99	176.62 19.66	92810000 93021000	63,982 19

			100% BREC or Agreements-				
	Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account
1	12/04/07	Deloitte & Touche	A	12,320.00	9,240.00	3,080.00	92310300
2	11/30/07	Kay Lilly Petty Cash	A	13.50	10.13	3.37	92110300
3	11/26/07	Doe Anderson	A	1,925.00	1,443.75	481.25	92310300
4 5	11/28/07 12/01/07	FedEx Utility & Economic	A A	17.67 18,810.00	13.25 14,107.50	4.42 4.702.50	92110300 92310300
6	11/30/07	Mike Core	A	79.65	59.74	19.91	92110300
7	11/07/07	FedEx	A	66.77	50.08	16.69	92110300
8	11/14/07	Black & Veatch	А	200,924.16	150,693 12	50,231.04	92310300
9	11/27/07	Information Management	A	6,672.50	5,004 38	1,668 12	92310300
10	12/05/07	Information Management	A	3,846.25	2,884.69	961.56	92310300
11 12	12/10/07 12/07/07	Hogan Hartson Sullivan Mountjoy Stainback & Miller	A A	174,722.33 57,809.58	131,041.75 43,357.19	43,680.58 14,452.39	92310300 92310300
13	12/01/07	JDG Consulting	A	4,106.25	3,079.69	1,026.56	92310300
14	12/0.1/07	JDG Consulting	A	4,106.25	3,079.69	1,026.56	92310300
15	12/01/07	JDG Consulting	A	8,212.50	6,159.38	2,053.12	92310300
16	10/21/07	Dell Commercial Credit	A	4,483.80	3,362.85	1,120.95	92110300
17	12/05/07	FedEx	A	41.86	31.40	10.46	92110300
18 19	12/04/07 12/13/07	The Prime Group Bill Blackburn	A A	17,200.00 1,061.14	12,900.00 795.86	4,300.00 265.28	92310300 92110300
20	12/07/07	Orrick Herrington & Sutcliffe	A	546,963 61	410,222.71	136,740.90	92310300
21	12/13/07	FedEx	А	120.64	90.50	30.14	92110300
22	11/30/07	Neel, Crafton & Phillips	А	5,345.85	4,009.39	1,336.46	92310300
23	12/14/07	Stephen G. Cohn	A	875.00	656.25	218.75	92310300
24	12/14/07	Thomason Barbeque	A	103.76	77.82	25.94	92110300
25 26	12/11/07 12/19/07	Charles River Associates FedEx	A A	144,871.98 134.11	108,653.99 100.59	36,217.99 33.52	92310300 92110300
27	12/21/07	Information Management	A	6,991.25	5,243.44	1,747.81	92310300
28	12/20/07	Stanley Consultants	А	533.00	399.75	133.25	92310300
29	12/19/07	Stanley Consultants	A	402.00	301.50	100.50	92310300
30	12/19/07	Stanley Consultants	A	10,712.00	8,034.00	2,678.00	92310300
31	12/19/07	Stanley Consultants	A	25,344.79	19,008.59	6,336.20	92310300
32 33	12/19/07 12/14/07	Doe Anderson Black & Veatch	A A	3,412.50 122,099.29	2,559.38 91;574.47	853 12 30,524 82	92310300 92310300
34	12/17/07	URS Corporation	A	2,423.74	1,817.81	605.93	92310300
35	10/15/07	Hogan & Hartson	А	1,189_04	891.78	297.26	92310300
36	10/16/07	Thomason Barbeque	A	180.25	135.19	45.06	92110300
37	12/01/07	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
38 39	11/21/07	FedEx Cindu Vercovi	A A	20.47 418.70	15.35 314.03	5.12 104.67	92110300
40	12/19/07 12/26/07	Cindy Vescovi FedEx	Â	16.18	12.14	4.04	92110300 92110300
41	01/01/08	JDG Consulting	A	5,566.89	4,175.17	1,391.72	92310300
42	01/01/08	JDG Consulting	А	5,566.91	4,175.18	1,391.73	92310300
43	01/01/08	JDG Consulting	Α	11,133.82	8,350.37	2,783 45	92310300
44	01/02/08	FedEx	A	2,166.97	1,625.24	541.73	92110300
45 46	12/31/07 12/31/07	Unrecorded Liability-Ambac Unrecorded Liability-Black & Veatch	A A	12,820.42 76,101.28	9,615.32 57,075.96	3,205.10 19,025.32	92310300 92310300
47	12/31/07	Unrecorded Liability-Charles Rivers Assoc	A	134,599.77	100,949.83	33,649,94	92310300
48	12/31/07	Unrecorded Liability-Hogan & Hartson	A	240,000.00	180,000 00	60,000.00	92310300
49	12/31/07	Unrecorded Liability-Kenergy	А	27,678.40	20,758.81	6,919.59	92310300
50	12/31/07	Unrecorded Liability-Orrick Herrington & Sutcliffe	A	492,078.91	369,059.18	123,019.73	92310300
51	12/31/07	Unrecorded Liability-The Prime Group	A	25,333.06	18,999.80	6,333.26	92310300
52 53	12/31/07 12/31/07	Unrecorded Liability-Sullivan Mountjoy Stainback & Miller Unrecorded Liability-Utility & Economic Consulting	A A	74,929.67 39,096.86	56,197.25 29,322.65	18,732.42 9,774,21	92310300 92310300
54	12/31/07	PC-Mark Bailey	A	112.39	84.29	28.10	92110300
55	12/31/07	PC-Bill Blackburn	А	1,427.56	1,070.69	356.87	92110300
56	12/31/07	PC-Mike Core	Α	1,218.30	913.73	304 57	92110300
57	12/31/07	PC-Mark Hite	A	44.20	33.15	11.05	92110300
58	12/31/07	PC-Laila Lilly	A	102.96	77 22	25.74	92110300
59 60	12/31/07 12/31/07	PC-Paula Mitchell PC-David Spainhoward	A A	57.07 257.18	42.80 192.89	14.27 64.29	92110300 92810000
61	12/31/07	PC-John Talbert	A	72.20	54.15	18.05	92110300
62	12/31/07	PC-David Titzer	A	2,230.45	1,672.86	557.59	92110300
63	01/31/08	Rev Unrecorded Liability-Ambac	A	(12,820.42)	(9,615.32)	(3,205.10)	92310300
64	01/31/08	Rev Unrecorded Liability-Black & Veatch	A	(76,101.28)	(57,075.96)	(19,025.32)	92310300
65 66	01/31/08	Rev Unrecorded Liability-Charles Rivers Assoc Rev Unrecorded Liability-Hogan & Hartson	A A	(134,599.77)	(100,949.83)	(33,649.94)	92310300
66 67	01/31/08 01/31/08	Rev Unrecorded Liability-Hogan & Hartson Rev Unrecorded Liability-Kenergy	A	(240,000.00) (27,678.40)	(180,000.00) (20,758.81)	(60,000.00) (6,919.59)	92310300 92310300
68	01/31/08	Rev Unrecorded Liability-Orrick Herrington & Sutcliffe	A	(492,078.91)	(369,059.18)	(123,019.73)	92310300
69	01/31/08	Rev Unrecorded Liability-The Prime Group	A	(25,333 06)	(18,999 80)	(6,333.26)	92310300
70	01/31/08	Rev Unrecorded Liability-Sullivan Mountjoy Stainback & M	Α	(74,929.67)	(56,197.25)	(18,732.42)	92310300
71	01/31/08	Rev Unrecorded Liability-Utility & Economic Consulting	A	(39,096.86)	(29,322 65)	(9,774.21)	92310300
72	01/07/08	Kenergy	A	2,957.50	2,218.13	739.37	92310300

			100% BREC or Agreements-				
	Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account
73	01/02/08	Utility & Economic	A	39,096.86	29,322.65	9,774.21	92310300
74	01/02/08	The Prime Group	А	25,333.06	18,999.80	6,333.26	92310300
75	01/04/08	Ambac Assurance Corporation	А	12,820.42	9,615.32	3,205.10	92310300
76	01/07/08	Sullivan Mountjoy Stainback & Miller	А	74,929.67	56,197.25	18,732.42	92310300
77	01/07/08	Kenergy	A	24,720.90	18,540.68	1,198 73	92110300
78	01/07/08	Kenergy	A			4,981.49	92310300
79	01/08/08	Black & Veatch	A	76,101.28	57,075.96	19,025.32	92310300
80	01/02/08	Dorsey, King, Gray & Norment	A	1,031.25	773.44	257.81	92310300
81	01/08/08	Orrick Herrington & Sutcliffe	A	492,078.91	369,059,18	123,019.73	92310300 92310300
82	01/09/08	Charles River Associates	A A	134,599.77 5,525.00	100,949.83	33,649.94	
83 84	01/09/08 01/09/08	Information Management FedEx	A	893.42	4,143.75 670.07	1,381.25 223.35	92310300 92110300
85	01/16/08	FedEx	Â	34.52	25.89	8.63	92110300
86	12/04/07	Smith & Butterfield	A	2,035.20	1,526.40	508.80	92110300
87	12/20/07	Smith & Butterfield	A	(748.64)	(561.48)	(187.16)	92110300
88	01/01/08	A T & T Teleconference	A	2,003.64	1,502.75	500.89	92110300
89	01/01/08	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
90	01/15/08	Deloitte & Touche	А	3,380.00	2,535.00	845.00	92310300
91	01/18/08	Stanley Consultants	А	37,650.74	28,238.06	9,412.68	92310300
92	01/22/08	Doe Anderson	А	3,412.50	2,559.38	853.12	92310300
93	01/18/08	Information Management	А	8,712.50	6,534.38	2,178.12	92310300
94	01/23/08	FedEx	A	66.69	50.02	16.67	92110300
95	01/18/08	Hogan & Hartson	А	236,582.62	177,436.97	59,145.65	92310300
96	01/16/08	URS Corporation	А	212.44	159.33	53.11	92310300
97	01/31/08	JE 01-24.1-Dell Commercial Credit	А	(4,483.80)	(3,362.85)	(1,120.95)	92110300
98	01/31/08	JE 01-24.1-Hogan Hartson (12/10/07)	А	(6,887.50)	(5,165.63)	(1,721.87)	92310300
99	12/12/08	Smith & Butterfield	A	630.78	473.09	157.69	92110300
100	12/13/08	Smith & Butterfield	A	683.35	512.51	170.84	92110300
101	12/12/08	Smith & Butterfield	A	325.79	244.34	81.45	92110300
102	01/25/08	Kay Lilly Petty Cash	A	107.91	80.96	26.95	92110300
103	01/31/08	PC-Angela Ackerman	A	92.17	69.13	23.04	92110300
104	01/31/08	PC-Mark Bailey	A	1,990.86	1,493.15	459.43	92110300
105	01/31/08	PC-Mark Bailey	A	50 OF	44.00	38.28	92810000
106	01/31/08	PC-David Baumgart	A	59.95	44.96	14.99	92110300
107	01/31/08	PC-Bill Blackburn	A	409.22	306.92	64.02	92110300
108	01/31/08	PC-Bill Blackburn	A	1 296 00	964,50	38 28 321 50	92810000
109	01/31/08	PC-Mike Core	A	1,286.00 201.46	151.10	50.36	92110300 92110300
110 111	01/31/08 01/31/08	PC-Mark Hite PC-Travis Housley	A	164.59	123,44	41 15	92110300
112	01/31/08	PC-Laila Lilly	Â	990.83	743.12	247.71	92110300
113	01/31/08	PC-Marty Littrel	Â	1,427.68	1,070.77	356.91	92810000
114	01/31/08	PC-Paula Mitchell + JE 01-19.1	Â	444.47	333.37	111.10	92110300
115	01/31/08	PC-David Spainhoward + JE 01-19 1	A	1,655.29	1,241.46	413.83	92810000
116	01/31/08	PC-John Talbert	A	156.52	117.39	25 44	92110300
117	01/31/08	PC-John Talbert	А			13.69	92810000
118	01/31/08	PC-Mike Thompson	А	80.25	60.19	20.06	92810000
119	02/06/08	Sullivan, Mountjoy, Stainback & Miller	A	72,307.70	54,230.78	18,076.92	92310300
120	02/01/08	Dorsey, King, Gray, Norment & Hopgood	A	11,064.60	8,298.45	2,766.15	92310300
121	02/01/08	Utility & Economic	А	10,034.44	7,525.83	2,508.61	92310300
122	02/01/08	JDG Consulting	A	9,854.94	7,391.21	2,463.73	92310300
123	02/01/08	JDG Consulting	A	4,927.48	3,695.61	1,231.87	92310300
124	02/01/08	JDG Consulting	A	4,927.48	3,695.61	1,231.87	92310300
125	02/11/08	Orrick, Herrington & Sutcliffe	A	492,927.87	369,695.90	123,231.97	92310300
126	02/01/08	A T & T Teleconference	A	73.67	55.25	18.42	92110300
127	01/30/08	FedEx	A	34.52	25.89	8.63	92110300
128	02/01/08	The Prime Group	A	5,736.31	4,302.23	1,434.08	92310300
129	02/14/08	Bill Blackburn	A	105.33	79.00	26.33	92110300
130	02/14/08	Bill Blackburn	A	302.50 265.92	226.88	75.62	92110300
131	02/06/08	Jackie Fahse	A		199.44	66 48	92110300 92110300
132 133	02/18/08 02/14/08	L & N Bed & Breakfast Charles River Associates	A A	467.50 81,942.42	350.63 61,456.82	116.87 20,485.60	92110300
			Â	257.42	193.09	64 33	92110300 92110300
134 135	02/06/08 02/01/08	FedEx Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
	02/07/08	Information Management	A	8,096.25	6,072.19	2,024.06	92110300 92110300
136 137	02/07/08	Mark Hite	A	13.43	10.07	2,024,08	92110300 92110300
138	02/15/08	Black & Veatch	A	117,410.99	88,058.24	29,352.75	92310300
139	02/18/08	Midamerica Jet	A	4,371.50	3,278.63	1,092.87	92110300
140	02/12/08	GDS Associates	A	372.00	279.00	93.00	92310300
141	02/18/08	Doe Anderson	Â	875.00	656.25	218.75	92310300
142	02/13/08	FedEx	Â	18.84	14.13	4.71	92110300
143	02/07/08	URS Corporation	A	4,076.00	3,057.00	1,019.00	92310300
144	02/29/08	JE 02-05 0 RUS Counsel Escrow	A	40,033.75	30,025.31	10,008 44	92310300

			100% BREC or				
	Inclusion Data	Verder	Agreements-	Amount	1 558	PPEC	Assount
145	Invoice Date 02/29/08	<u>Vendor</u> PC-Mark Bailey	Exhibit A	<u>Amount</u> 725.81	<u>LEM</u> 544.37	BREC 181.44	<u>Account</u> 92810000
146	02/29/08	PC-Mark Bertram	A	762.94	572.21	190.73	92110300
147	02/29/08	PC-Jackie Fahse	A	64.00	48.00	16.00	92110300
148	02/29/08	PC-Bill Blackburn	А	1,439.92	1,079.95	254.52	92110300
149	02/29/08	PC-Bill Blackburn	A			105.45	92810000
150	02/29/08	PC-Mike Core	A	831.86	623 89	201.11	92110300
151	02/29/08	PC-Mike Core	A	0.074.05	4 550 00	6.86	92810000
152 153	02/29/08 02/29/08	PC-Sandy Gootee PC-Mark Hite	A A	2,074.65 209.45	1,556.00 157.09	518.65 52.36	92110300 92810000
153	02/29/08	PC-Laila Lilly	A	890.40	667.80	222.60	92110300
155	02/29/08	PC-Paula Mitchell	Â	296.20	222.16	74.04	92810000
156	02/29/08	PC-David Spainhoward	А	1,270.58	952.94	317.64	92810000
157	02/29/08	PC-John Talbert	А	159.20	119.40	39 80	92810000
158	02/29/08	PC-Mike Thompson	A	261.47	196.10	33.17	92110300
159	02/29/08	PC-Mike Thompson	A	40.00		32.20	92810000
160	02/29/08	PC-David Titzer	A	49.09	36.82	12.27	92110300
161	02/05/08	Henderson Municipal Power & Light Stanley Consultants	A A	12,173.10 2,786.00	9,129.83 2,089.50	3,043.27 696.50	92310300 92310300
162 163	02/12/08 02/14/08	Stanley Consultants	A	15,062.44	11,296.83	3,765.61	92310300
164	02/14/08	Stanley Consultants	Â	21,366.65	16,024.99	5,341.66	92310300
165	02/19/08	Information Management	A	2,571.25	1,928.44	642.81	92310300
166	02/20/08	FedEx	А	927.04	695.29	231.75	92810000
167	02/21/08	Henderson Municipal Power & Light	А	34,101.03	25,575.77	8,525.26	92310300
168	02/26/08	Hogan & Hartson	А	147,474.80	110,606.11	36,868.69	92810000
169	02/27/08	FedEx	A	256.39	192.31	8.91	92110300
170	02/27/08	FedEx	A			55.17	92810000
171	03/01/08	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
172	03/01/08	JDG Consulting	A	3,783.16	2,837.37	945 79 945 79	92310300 92310300
173 174	03/01/08 03/01/08	JDG Consulting JDG Consulting	A	3,783.16 7,566.30	2,837.37 5,674.73	1,891 57	92310300
175	03/01/08	Utility & Economic	Â	25,451.21	19,088.41	6,362.80	92310300
176	03/03/08	Dorsey, King, Gray, Norment & Hopgood	A	10,526.31	7,894.73	2,631.58	92310300
177	03/03/08	Mike Core	A	62.97	47.23	15.74	92110300
178	03/05/08	FedEx	A	39.17	29.38	9.79	92110300
179	03/05/08	Information Management	A	5,567.50	4,175,63	1,391.87	92310300
180	03/05/08	The Prime Group	A	4,878.65	3,658.99	1,219.66	92310300
181	03/06/08	Sullivan, Mountjoy, Stainback & Miller	A	89,032.56	66,774.42	22,258.14	92310300
182	03/07/08	J & B Catering	A	82.68	62.01	20.67	92110300 92310300
183 184	03/07/08 03/11/08	Orrick, Herrington & Sutcliffe URS Corporation	A	403,147.14 4,670.14	302,360.36 3,502.61	100,786.78 1,167.53	92310300
185	03/12/08	FedEx	Â	995.23	746.42	248.81	92110300
186	03/19/08	FedEx	A	25.55	19.16	6.39	92110300
187	03/19/08	Information Management	А	6,098.75	4,574.06	1,524.69	92310300
188	03/21/08	Charles River Associates	A	99,674.06	74,755.55	24,918.51	92310300
189	04/16/08	FedEx	В	1,124.80	843.58	281.22	92810000
190	04/01/08	HMP&L-May Service	В	3,000.00	2,250.00	750.00	92110300
191	04/10/08	J & B Catering	В	82.68	62.01	20.67	92110300
192	04/18/08	Nancy Utley	B B	66.63	49.97 962.48	16.66 320.74	92110300 92810000
193 194	04/23/08 04/30/08	FedEx PC-Bill Blackburn	В	1,283.22 55 38	41.54	13.84	92810000
194	04/30/08	PC-Mike Core	В	445.56	334.17	108.00	92110300
196	04/30/08	PC- Mike Core	B			3.39	92810000
197	04/30/08	PC-David Spainhoward	В	129.34	97.01	25.00	92110300
198	04/30/08	PC-David Spainhoward	В			7.33	92810000
199	02/29/08	PC-Sandy Gootee	100% BREC	878.00		878.00	92110300
200	03/11/08	Kay Lilly Petty Cash	100% BREC	12.55		12.55	92110300
201	03/31/08	PC-Angela Ackerman	100% BREC	79.50		79.50	92110300
202	03/31/08	PC-Mark Bailey	100% BREC	840.74		489.00	92110300
203	03/31/08	PC-Mark Bailey	100% BREC 100% BREC	8,356.75		351.74 4,433.78	92810000 92110300
204 205	03/31/08 03/31/08	PC-Bill Blackburn PC-Bill Blackburn	100% BREC	0,000.70		3,922.97	92810000
205	03/31/08	PC-Mike Core	100% BREC	499.87		340 00	92110300
200	03/31/08	PC-Mike Core	100% BREC			159.87	92810000
208	03/31/08	PC-Sandy Gootee	100% BREC	56.94		56.94	92110300
209	03/31/08	PC-Mark Hite	100% BREC	1,998.81		436 41	92110300
210	03/31/08	PC-Mark Hite	100% BREC			1,562.40	92810000
211	03/31/08	PC-Marty Littrel	100% BREC	1,522.16		1,522.16	92810000
212	03/31/08	PC-Paula Mitchell	100% BREC	162.50		162.50	92810000
213	03/31/08	PC-David Spainhoward+ JE 05-19 3	100% BREC	3,656.74		3,656.74	92810000
214	03/31/08 03/31/08	PC-John Talbert PC-David Titzer	100% BREC 100% BREC	276.98 123.93		276.98 123.93	92810000 92110300
215 216	03/31/08	JE 03-05 0	100% BREC	78,572.31		78,572.31	92310300
210	55/01/00						

			100% BREC or				
			Agreements-	<u>.</u>			• ·
047	Invoice Date		Exhibit	Amount	LEM	BREC	Account
217	03/25/08 03/24/08	Mark Bailey	100% BREC 100% BREC	7.27 5,052.07		7.27 5,052.07	92110300 92310300
218 219	03/24/08	Meade County RECC CRA International Inc	100% BREC	3,528.85		3,528.85	92310300
219	04/02/08	Fed-Ex	100% BREC	825.70		825.70	92810000
221	04/16/08	CRA International Inc	100% BREC	79,050.86		79,050.86	92310300
222	04/28/08	Bill Blackburn-Exp Report	100% BREC	1,931.81		1,931.81	92110300
223	04/15/08	Black & Veatch	100% BREC	106,088.03		106,088.03	92310300
224	04/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	62,003.97		62,003.97	92310300
225	04/08/08	Meade County RECC	100% BREC	4,873.84		4,873.84	92310300
226	03/05/08	Fed-Ex	100% BREC	54.94		54.94	92110300
227	03/31/08	Keller Schroeder	100% BREC	1,830.00		1,830.00	92310300
228	04/01/08	Dorsey, King, Gray, Norment & Hopgood	100% BREC 100% BREC	6,821.72 289.80		6,821.72 289,80	92310300 92110300
229 230	03/04/08 03/21/08	Western Kentucky Energy Hogan & Hartson	100% BREC	122,033,85		122,033.85	92310300
231	04/03/08	The Prime Group	100% BREC	1,400.00		1,400.00	92310300
232	04/01/08	JDG Consulting	100% BREC	3,076.46		3,076.46	92310300
233	04/01/08	JDG Consulting	100% BREC	1,538.23		1,538.23	92310300
234	04/01/08	JDG Consulting	100% BREC	1,538.23		1,538.23	92310300
235	04/01/08	Utility & Economic Consulting	100% BREC	21,354.62		21,354.62	92310300
236	04/03/08	Orrick, Herrington & Sutcliffe	100% BREC	410,929.93		410,929.93	92310300
237	03/26/08	Fed-Ex	100% BREC	83.10		83.10	92110300
238	04/04/08	Information Management Consultants	100% BREC	3,952 50		3,952.50	92310300
239	03/31/08	Troy Stovall	100% BREC	36.76		36.76	92110300
240	03/24/08	Doe Anderson Black & Veatch	100% BREC 100% BREC	7,087.50		7,087.50	92310300
241 242	03/13/08 04/02/08	Stanley Consultants	100% BREC	104,833.97 2,727.31		104,833.97 2,727.31	92310300 92310300
242	04/02/08	Stanley Consultants	100% BREC	279.00		279.00	92310300
243	03/27/08	Stanley Consultants	100% BREC	21,121.45		21,121.45	92310300
245	03/27/08	Stanley Consultants	100% BREC	27,887,80		27,887.80	92310300
246	03/26/08	Stanley Consultants	100% BREC	2,476.51		2,476.51	92310300
247	04/09/08	Fed-Ex	100% BREC	35.07		35.07	92110300
248	04/14/08	URS Corporation	100% BREC	7,467.14		7,467.14	92310300
249	04/30/08	PC-Bill Blackburn	100% BREC	1,042.91		1,042.91	92110300
250	04/30/08	PC-Sandy Gootee	100% BREC	563.02		563.02	92110300
251	04/30/08	PC-Mark Hite	100% BREC	4,627 44		4,627.44	92110300
252	04/30/08	PC-Mike Mattox	100% BREC	333.48 108.58		333.48 46.67	92110300 92110300
253 254	04/30/08 04/30/08	PC-Paula Mitchell PC-Paula Mitchell	100% BREC 100% BREC	100.30		61.91	92810000
254	04/30/08	PC-David Spainhoward+ JE 04-19.1	100% BREC	623.11		148.60	92110300
256	04/30/08	PC-David Spainhoward+ JE 04-19.1	100% BREC	020111		474.51	92810000
257	04/30/08	PC-David Titzer	100% BREC	1,067.60		1,067.60	92110300
258	04/30/08	PC-Bill Yeary	100% BREC	309.38		309.38	92110300
259	04/21/08	Stanley Consultants	100% BREC	16,667 14		16,667.14	92310300
260	04/21/08	Stanley Consultants	100% BREC	21,540.30		21,540.30	92310300
261	04/17/08	Kenergy	100% BREC	8,801.46		793.00	92310300
262	04/17/08	Kenergy	100% BREC			2,200.76	92110300
263	04/17/08	Kenergy Stanlay Consultants	100% BREC 100% BREC	55,541.26		5,807.70 55,541.26	92810000 92310300
264 265	04/21/08 03/31/08	Stanley Consultants Jackson Purchase Energy Corp	100% BREC	2,854.17		2,854.17	92110300
266	05/02/08	Jackson Purchase Energy Corp	100% BREC	9,976 87		3,922.72	92110300
267	05/02/08	Jackson Purchase Energy Corp	100% BREC	0,0,0 01		6,054.15	92310300
268	04/23/08	Doe Anderson	100% BREC	1,400.00		1,400.00	92310300
269	05/01/08	Utility & Economic Consulting	100% BREC	1,155 00		1,155.00	92310300
270	04/22/08	Information Management Consultants	100% BREC	1,360.00		1,360.00	92310300
271	05/05/08	Orrick, Herrington & Sutcliffe	100% BREC	45,694.14		45,694.14	92310300
272	05/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	5,404.69		5,404.69	92310300
273	04/30/08	Hogan & Hartson	100% BREC	112,933 18		112,933.18	92310300
274	10/23/07	Western Kentucky Energy	100% BREC	4,076.00		4,076.00	92110300
275	02/07/08 05/19/08	URS Corporation CRA International Inc	100% BREC 100% BREC	4,573.70 2,031.40		4,573.70 2,031.40	92310300 92310300
276 277	05/30/08	CoBank	100% BREC	38,695.79		38,695.79	92310300
278	03/26/08	Thomason Barbeque	100% BREC	99 38		99.38	92110300
279	04/03/08	Ziemer Stayman Weitzel & Shoulders	100% BREC	502 33		502.33	92310300
280	05/28/08	Stanley Consultants	100% BREC	3,264.00		3,264.00	92310300
281	05/28/08	Stanley Consultants	100% BREC	53.00		53.00	92310300
282	05/14/08	Black & Veatch	100% BREC	24,675.20		24,675.20	92310300
283	06/16/08	Orrick, Herrington & Sutcliffe	100% BREC	70 61		70.61	92310300
284	05/31/08	Jackson Purchase Energy Corp	100% BREC	145 26		145.26	92310300
285	05/31/08	Jackson Purchase Energy Corp	100% BREC	67.50		67.50	92310300
286	07/21/08	Jackson Purchase Energy Corp	100% BREC	4,580.52	70 70	4,580.52	92310300
287 288	05/16/08 05/16/08	Mark Bailey Mark Hite	B B	96.97 75.38	72.73 56.54	24.24 18.84	92110300 92110300
200	03/10/00	WON'N TRE	d	10.00	50.04	10.04	32110300

			100% BREC or Agreements-				
	Invoice Date		Exhibit	Amount	LEM	BREC	Account
289	04/23/08	Doe Anderson	В	262.50	196.88	65.62	92310300
290	04/30/08	MidAmerica Jet	B B	4,575.75 1,169.95	3,431.81 877.46	1,143.94 292.49	92110300 92310300
291 292	05/01/08 05/01/08	Dorsey, King, Gray, Norment & Hopgood JDG Consulting	B	1,575.00	1,181.25	393.75	92310300
292	05/01/08	JDG Consulting	В	787.50	590.63	196.87	92310300
294	05/01/08	JDG Consulting	В	787.50	590 63	196.87	92310300
295	05/01/08	Utility & Economic Consulting	В	18,100.47	13,575.35	4,525 12	92310300
296	05/02/08	The Prime Group	В	2,800.00	2,100.00	700.00	92310300
297	04/22/08	Information Management Consultants	В	6,608.75	4,956.56	1,652.19	92310300
298	05/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250.00	750.00	92110300
299	05/05/08 05/01/08	Orrick, Herrington & Sutcliffe	B B	327,723.17 69,805.59	245,792.38 52,354.19	81,930.79 17,451.40	92310300 92310300
300 301	05/06/08	Sullivan, Mountjoy, Stainback & Miller Information Management Consultants	B	8,330.00	6,247.50	2,082.50	92310300
302	05/01/08	A T & T Teleconference	В	711.38	533.54	177.84	92110300
303	04/30/08	FedEx	В	1,128.64	846.51	282.13	92810000
304	04/30/08	Keller Shroeder	В	2,531 50	1,898.63	632.87	92110300
305	05/20/08	Information Management Consultants	В	8,117.50	6,088.13	2,029.37	92310300
306	05/07/08	FedEx	В	52.72	39.55	13.17	92110300
307	05/14/08	FedEx	В	17.09	12.82	4.27	92110300
308	05/13/08	Global Insight	B B	13,650.00 9,265.90	10,237.50 6,949.43	3,412.50 2,316.47	92310300 92310300
309 310	05/20/08 05/21/08	URS Corporation FedEx	В	16.13	12.10	4.03	92110300
311	05/22/08	Bill Blackburn	B	663.22	497.42	165.80	92110300
312	05/28/08	Mike Mattox	В	6.43	4 82	1 61	92110300
313	05/19/08	CRA International, Inc.	В	92,002.25	69,001.69	23,000.56	92310300
314	05/23/08	Hogan & Hartson	В	147,639.31	110,729.49	36,909.82	92310300
315	05/01/08	Kay Lilly Petty Cash	В	97.94	73.47	24.47	92110300
316	05/19/08	Meade County	B B	2,085.88 493.65	1,564,41	521.47	92310300
317 318	05/31/08 05/31/08	PC-Mark Bailey PC-Mark Bailey	B	493.05	370.24	100.00 23.41	92110300 92810000
318	05/31/08	PC-David Baumgart	B	719.99	539,99	180.00	92110300
320	05/31/08	PC-Bill Blackburn	B	2,845.70	2,134.28	644 65	92110300
321	05/31/08	PC-Bill Blackburn	В			66.77	92810000
322	05/31/08	PC-Mike Core	В	56,1.32	421.00	2.88	92110300
323	05/31/08	PC-Mike Core	В			137.44	92810000
324	05/31/08	PC-Bill Denton	В	78.65	58.99	19.66	93021000
325	05/31/08	PC-Christa Gibson	B B	36.11 995.00	27.08 746.25	9.03 248.75	92110300 92110300
326 327	05/31/08 05/31/08	PC-Sandy Gootee PC-Mark Hite	B	676.99	507.74	169.25	92110300
328	05/31/08	PC-Laila Lilly	В	534.03	400.52	133.51	92810000
329	05/31/08	PC-Mike Mattox	В	198.96	149.22	49.74	92110300
330	05/31/08	PC-Mark McAdams	В	172.94	129.71	43.23	92110300
331	05/31/08	PC-Paula Mitchell	В	43.16	32.37	10.79	92810000
332	05/31/08	PC-Russ Pogue	В	21 09	15.82	5.27	92810000
333	05/31/08	PC-David Spainhoward	B B	2,349.59 196.30	1,762.21	587.38	92810000
334 335	05/31/08 05/31/08	PC-David Titzer JE 05-02.0-Inez GBuy-Low-Christa G's PCd	B	(5.01)	147.23 (3.76)	49 07 (1.25)	92110300 92110300
335	06/01/08	A T & T Teleconference	В	177.48	133.11	44.37	92110300
337	06/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
338	05/28/08	Stanley Consultants	В	12,521.60	9,391.20	3,130.40	92310300
339	05/28/08	Stanley Consultants	В	20,277.10	15,207.83	5,069.27	92310300
340	05/28/08	Stanley Consultants	В	6,008.40	4,506.30	1,502.10	92310300
341	06/04/08	FedEx	В	97147	728.60	242.87	92110300
342	06/05/08	Ziemer Stayman Weitzel & Shoulders	B B	1,743.47 80,837.05	1,307.60	435.87	92310300 92310300
343 344	06/04/08 06/03/08	Sullivan, Mountjoy, Stainback & Miller Utility & Economic Consulting	B	20,856 72	60,627.79 15,642.54	20,209 26 5,214.18	92310300
345	06/12/08	Mike Core	B	61.00	45.75	9.25	92110300
346	06/12/08	Mike Core	В		,	6.00	92810000
347	05/13/08	Numara Software	В	2,402.86	1,802.15	600 71	92310300
348	06/04/08	Information Management Consultants	В	5,865.00	4,398.75	1,466.25	92310300
349	05/14/08	Black & Veatch	В	110,853 02	83,139.77	27,713 25	92310300
350	06/01/08	JDG Consulting	B	4,057.33	3,043.00	1,014.33	92310300
351	06/01/08	JDG Consulting	B B	4,057 33	3,043.00	1,014.33	92310300 92310300
352 353	06/01/08 05/05/08	JDG Consulting Ziemer Stayman Weitzel & Shoulders	B	8,114.65 2,547.03	6,085 99 1,910 27	2,028.66 636.76	92310300
353	05/31/08	Alan C. Parsons	B	6,815.00	5,111.25	1,703.75	92310300
355	06/02/08	Troy Stovall	B	16.10	12.08	4.02	92110300
356	06/11/08	Black & Veatch	В	101,617.14	76,212.86	25,404.28	92310300
357	06/11/08	FedEx	В	73.70	55.28	18 42	92110300
358	06/16/08	Orrick, Herrington & Sutcliffe	В	452,192.74	339,144.56	113,048.18	92310300
359	06/16/08	Orrick, Herrington & Sutcliffe	В	6,761.63	5,071.22	1,690.41	92310300
360	05/30/08	Doe Anderson	В	826.32	619.74	206.58	92310300

			100% BREC or Agreements-				
	Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account
361	06/01/08	Dorsey, King, Gray, Norment & Hopgood	В	2,739.30	2,054.48	684.82	92310300
362	06/18/08	Fast Print	В	227.90	170.93	56.97	92110300
363	06/09/08	CRA International, Inc.	B B	77,449.48	58,087 11 110,929 37	19,362.37 36,976.45	92310300 92310300
364 365	06/16/08 06/11/08	Hogan & Hartson Sungard Avantgard Payment Services	B	147,905.82 900.00	675.00	225.00	92110300
365	05/31/08	Keller Shroeder	B	13,072,75	9,804.56	3,268 19	92310300
367	05/31/08	Keller Shroeder	B	5,411.25	4,058.44	1,352.81	92310300
368	05/31/08	Jackson Purchase Energy Corporation	В	405,00	303.75	101 25	92310300
369	05/31/08	Jackson Purchase Energy Corporation	В	1,940.63	1,455.47	485.16	92310300
370	06/19/08	Information Management Consultants	В	7,246.25	5,434.69	1,811 56	92310300
371	05/28/08	Stanley Consultants	В	485.58	364.19	121.39	92310300
372	06/16/08	URS Corporation	B B	11,458.47 1,245.80	8,593.85 934.35	2,864.62 311.45	92310300 92810000
373 374	06/18/08 06/25/08	FedEx FedEx	B	30.11	22.58	7.53	92110300
375	06/23/08	Broughton International	B	29,969.91	22,477.43	7,492.48	92110300
376	06/30/08	06/08 PC, JE 06-19 1-Sandy Gootee	B	953 47	715.10	238.37	92110300
377	06/30/08	06/08 PC-Mark Bailey	В	1,672.51	1,254.38	418.13	92110300
378	06/30/08	06/08 PC-David Baumgart	В	23.03	17.27	5.76	92110000
379	06/30/08	06/08 PC-Donna Windhaus	В	311_15	233.37	77.78	92110300
380	06/30/08	06/08 PC-Bill Blackburn	В	5,694.20	4,270.67	1,245.74	92110300
381	06/30/08	06/08 PC-Bill Blackburn	В	2 240 24	1 690 10	177.79	92810000
382	06/30/08	06/08 PC-Mike Core 06/08 PC-Christa Gibson	B B	2,240.24 25,96	1,680.19 19.47	560.05 6.49	92110300 92110300
383 384	06/30/08 06/30/08	06/08 PC-Mark Hite	B	5,196.47	3,897.37	1,299.10	92110300
385	06/30/08	06/08 PC-Kay Lilly	B	498.17	373.63	44.15	92110300
386	06/30/08	06/08 PC-Kay Lilly	В			80.39	92810000
387	06/30/08	06/08 PC-Paula Mitchell	В	283 69	212.77	70.92	92810000
388	06/30/08	06/08 PC, JE 06-19 1 & 3-David Spainhoward	В	1,005.96	754.47	251.49	92810000
389	06/30/08	06/08 PC-John Talbert	В	203 33	152 50	44.83	92110300
390	06/30/08	06/08 PC-John Talbert	В			6.00	92810000
391	06/30/08	06/08 PC-Mike Thompson	В	125.21	93.91	25 00	92110300
392	06/30/08	06/08 PC-Mike Thompson	B B	1,264.04	948 02	6.30 316.02	92810000 92110300
393 394	06/30/08 07/02/08	06/08 PC David Titzer FedEx	B	1,026 94	770.21	58.47	92110300
394 395	07/02/08	FedEx	В	1,020 04	110.21	198.26	92810000
396	06/26/08	Meade County	В	2,823.24	2,117.43	705.81	92310300
397	07/02/08	URS Corporation	В	18,838 88	14,129 16	4,709.72	92310300
398	07/01/08	Dorsey, King, Gray, Norment & Hopgood	В	6,795.34	5,096.51	1,698.83	92310300
399	07/01/08	JDG Consulting	В	1,940.43	1,455.32	485.11	92310300
400	07/01/08	JDG Consulting	В	1,940.42	1,455.32	485.10	92310300
401	07/01/08	JDG Consulting	B B	3,880.83	2,910.62	970.21 1,276.26	92310300 92310300
402 403	07/01/08 06/30/08	The Prime Group Utility & Economic Consulting	В	5,105.04 15,029.58	3,828.78 11,272.19	3,757.39	92310300
403	07/08/08	Sullivan, Mountjoy, Stainback & Miller	В	63,063.34	47,297.51	15,765.83	92310300
405	07/10/08	Hogan & Hartson	В	135,285.20	101,463.91	33,821.29	92310300
406	07/15/08	Orrick, Herrington & Sutcliffe	В	86,820.99	65,115.74	21,705.25	92310300
407	07/15/08	Orrick, Herrington & Sutcliffe	В	384,517.16	288,387.87	96,129.29	92310300
408	07/04/08	Information Management Consultants	В	8,372.50	6,279.38	2,093.12	92310300
409	06/30/08	Keller Shroeder	В	12,834.75	9,626 06	3,208.69	92310300
410	06/30/08	Keller Shroeder A T & T Teleconference	B B	5,352.75 1,454.03	4,014.56 1,090.52	1,338.19 363.51	92310300 92110300
411 412	07/01/08 06/30/08	Keller Shroeder	B	565.50	424 13	141.37	92310300
412	07/01/08	Henderson Municipal Power & Light	В	3,000 00	2,250.00	750.00	92110300
414	07/11/08	Bill Blackburn	В	1,338.55	1,003.91	334.64	92110300
415	07/15/08	Mark Bailey	В	50.00	37 50	12.50	92110300
416	07/14/08	David Baumgart	В	38.60	28.95	9.65	92110300
417	07/30/08	Mark Hite	В	43.06	32.30	10.76	92110300
418	07/21/08	Jackson Purchase Energy Corporation	В	145 39	109.04	36.35	92110300
419	07/09/08	Black & Veatch	В	111,608.24	83,706.18	27,902.06	92310300
420	07/16/08	FedEx	B B	37.51	28 14	5.61 3.76	92110300 92810000
421 422	07/16/08 07/17/08	FedEx Stanley Consultants	В	79,146.44	59,359.83	19,786.61	92310300
422	07/17/08	Stanley Consultants	В	11,844.80	8,883 60	2,961.20	92310300
424	07/17/08	Stanley Consultants	B	650.08	487.56	162.52	92310300
425	07/17/08	Stanley Consultants	В	712.00	534.00	178.00	92310300
426	07/17/08	Stanley Consultants	В	101.00	75.75	25.25	92310300
427	07/17/08	Stanley Consultants	В	27,993 49	20,995 12	6,998.37	92310300
428	07/17/08	Stanley Consultants	В	20,051.23	15,038,42	5,012.81	92310300
429	07/08/08	Kay Lilly Petty Cash	B	82.10	61.58	3 37	92110300
430	07/08/08	Kay Lilly Petty Cash Trov Stovall	B B	101.11	75.83	17.15 25.28	92810000 92110300
431 432	06/30/08 07/23/08	Troy Stovall Doe Anderson	В	612.50	459.38	153.12	92310300
402	01720100		2	012.00	,00.00	100.12	

			100% BREC or Agreements-				
	Invoice Date		Exhibit	<u>Amount</u>	LEM	BREC	Account
433	07/11/08	CRA International, Inc	В	92,828.87	69,621.65	23,207.22	92310300
434	07/23/08	FedEx	В	44.25	33.19	11.06	92110300
435	07/31/08	JE 07-05.0 RUS Counsel Escrow	В	154,277.61	115,708.21	38,569.40	92310300
436	07/31/08	07/08 PC-Mark Bailey	B B	1,312.44	984.34	278.01	92110300
437 438	07/31/08 07/31/08	07/08 PC-Mark Bailey 07/08 PC-David Baumgart	B	183.22	137.42	50.09 45.80	92810000 92110300
438	07/31/08	07/08 PC-Bill Blackburn	B	827.35	620 51	183.25	92110300
435	07/31/08	07/08 PC-Bill Blackburn	B	027.00	020 51	23.59	92810000
441	07/31/08	07/08 PC-Mike Core	В	2,084.05	1,563.05	521.00	92110300
442	07/31/08	07/08 PC-David Crockett	B	297.88	223 41	74.47	92110300
443	07/31/08	07/08 PC-Christa Gibson	В	14.57	10.93	3.64	92110300
444	07/31/08	07/08 PC-Mark Hite	В	1,497.42	1,123.07	374.35	92110300
445	07/31/08	07/08 PC-Mike Mattox	В	1,217.48	913.11	73.47	92110300
446	07/31/08	07/08 PC-Mike Mattox	В			230.90	92810000
447	07/31/08	07/08 PC-Mark McAdams	В	202 00	151.50	50.50	92110300
448	07/31/08	07/08 PC-Paula Mitchell	В	94.40	70.80	23.60	92810000
449	07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx	В	865.74	649.30	15.00	92110300
450	07/31/08	07/08 PC-David Spainhoward+JE09-19.1s.tx	В			201 44	92810000
451	07/31/08	07/08 PC-David Titzer	В	1,144.28	858.22	286.06	92110300
452	07/31/08	07/08 PC-Al Yockey	B	297.88	223.41	74.47	92110300
453	07/22/08	Information Management Consultants	B B	4,908.75	3,681.56	1,227.19	92310300
454	07/18/08 07/18/08	Kenergy Corp.	B	111.24 21,683.46	83.43	27.81	92110300 92310300
455 456	07/18/08	Stanley Consultants Stanley Consultants	B	606.00	16,262.60 454.50	5,420.86 151.50	92310300
450	07/22/08	Stanley Consultants	B	32,984.46	24,738.35	8,246.11	92310300
458	08/01/08	Utility & Economic Consulting	В	660.00	495.00	165.00	92310300
459	08/01/08	JDG Consulting	B	450.00	337.50	112.50	92310300
460	08/01/08	JDG Consulting	B	450.00	337.50	112.50	92310300
461	08/01/08	JDG Consulting	В	900.00	675.00	225 00	92310300
462	07/30/08	Meade County	В	3,267.53	2,450.65	816.88	92310300
463	07/31/08	Jackson Purchase Energy Corporation	В	2,823.24	2,117.43	705.81	92310300
464	08/06/08	Sullivan, Mountjoy, Stainback & Miller	В	51,788.79	38,841.59	12,947.20	92310300
465	08/05/08	URS Corporation	В	8,315.55	6,236.66	2,078.89	92310300
466	08/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250.00	750.00	92110300
467	08/05/08	Information Management Consultants	В	8,988.75	6,741.56	2,247.19	92310300
468	08/01/08	A T & T Teleconference	В	58.24	43 68	14.56	92110300
469	08/06/08	FedEx	В	55.57	41.68	13.89	92110300
470	08/07/08	Orrick, Herrington & Sutcliffe	В	3,295.34	2,471.51	823.83	92310300
471	08/07/08	Orrick, Herrington & Sutcliffe	В	319,600.69	239,700.52	79,900.17	92310300
472	08/08/08	CRA International, Inc.	B	45,579.34	34,184.51	11,394 83	92310300
473 474	08/14/08 08/15/08	Meade County Hogan & Hartson	B B	1,307.44 56,395.78	980.58 42,296.84	326.86 14,098.94	92310300 92310300
475	08/15/08	Mercer	B	12,335.00	9,251.25	3,083.75	92310300
476	08/18/08	Stanley Consultants	B	17,252.81	12,939.61	4,313.20	92310300
477	08/18/08	Stanley Consultants	В	12,450.90	9,338.18	3,112.72	92310300
478	08/18/08	Stanley Consultants	В	290.58	217.94	72.64	92310300
479	08/18/08	Stanley Consultants	В	29,925.00	22,443.75	7,481.25	92310300
480	08/20/08	Information Management Consultants	В	7,373.75	5,530.31	1,843.44	92310300
481	08/28/08	Bill Blackburn	В	1,170.23	877 67	292.56	92110300
482	07/31/08	Keller Shroeder	В	5,612.00	4,209.00	1,403.00	92310300
483	07/31/08	Keller Shroeder	В	5,910.00	4,432.50	1,477.50	92310300
484	08/31/08	JE 08-05 0 RUS Counsel Escrow	В	21,517.50	16,138.13	5,379.37	92310300
485	08/20/08	FedEx	В	154.29	115.72	38.57	92810000
486	08/27/08	FedEx	В	66.09	49 57	11.27	92110300
487	08/27/08	FedEx	В			5.25	92810000
488	07/17/08	Zones	В	13,025 28	9,768.96	3,256.32	92110300
489	06/30/08	Western Kentucky Energy	C	36,717.65		36,717.65	41310000
490	07/31/08	Western Kentucky Energy	С	14,707.00		14,707.00	41310000
491	08/19/08	Western Kentucky Energy	C B	2,977.03	766 65	2,977.03	41310000
492 493	08/31/08 08/31/08	08/08 PC-Marshall Bissonnette 08/08 PC-Mark Bailey	B	1,022.20 200.00	766.65 150.00	255.55 50.00	92110300 92110300
493	08/31/08	08/08 PC-Donna Windhaus-BREC Corp Card	B	114.47	85.85	28.62	92110300
494 495	08/31/08	08/08 PC-Bill Blackburn	B	775.30	581.48	193.82	92110300
495	08/31/08	08/08 PC-Mark Hite	B	1,791.38	1,343.54	447.84	92110300
498	08/31/08	08/08 PC-Travis Housley	B	189.80	142 35	47.45	92110300
497	08/31/08	08/08 PC-Mark McAdams	B	190.00	142.50	47.50	92110300
499	08/31/08	08/08 PC-Dee McDowell	B	40 55	30.41	10.14	92110300
500	08/31/08	08/08 PC-Paula Mitchell	B	106.52	79.89	26.63	92110300
501	08/31/08	08/08 PC-Mike Thompson	В	109.10	81.83	27.27	92110300
502	08/31/08	08/08 PC-David Titzer	В	123.47	92.61	30 86	92110300
503	08/26/08	Deloitte Tax	В	46,185.00	34,638.75	11,546.25	92310300
504	09/01/08	A T & T Teleconference	В	204.70	153.53	51.17	92110300

	Invoice Date	Vendor	100% BREC or Agreements- Exhibit	Amount	LEM	BREC	Account
505	08/29/08	CoBank	B	25,112.59	18,834.44	6,278.15	92310300
506	07/31/08	Jackson Purchase Energy Corporation	B	83.70	62.78	20.92	92810000
507	09/01/08	JDG Consulting	В	1,125.00	843.75	281.25	92310300
508	09/01/08	JDG Consulting	В	562.50	421.88	140 62	92310300
509	09/01/08	JDG Consulting	В	562.50	421.88	140 62	92310300
510	09/08/08	Sullivan, Mountjoy, Stainback & Miller	В	35,463.71	26,597.78	8,865.93	92310300
511	09/03/08	Orrick, Herrington & Sutcliffe	В	375,351.13	281,513.35	93,837.78	92310300
512	09/03/08	Orrick, Herrington & Sutcliffe	В	138.70	104.03	34.67	92310300
513	09/10/08	J & B Catering	В	79.50	59.63	19.87	92110300
514	09/08/08	Kay Lilly Petty Cash	В	23.19	17.39	5.80	92110300
515	09/02/08	Utility & Economic Consulting	В	1,815.00	1,361.25	453.75	92310300
516	09/04/08	Information Management Consultants	B B	7,756.25	5,817.19	1,939.06	92310300 92310300
517	08/14/08	Black & Veatch	B	109,562.70 363.85	82,172.03 272.89	27,390.67 90.96	92310300
518	09/01/08 09/08/08	URS Corporation Ziemer Stayman Weitzel & Shoulders	B	1,182.50	886.88	295.62	92310300
519 520	09/08/08	Troy Stovall	B	30.84	23.13	7.71	92110300
520	09/02/08	Troy Stoval	B	41.02	30.77	10.25	92110300
522	09/12/08	CRA International, Inc	B	107,674 60	80,755.95	26,918.65	92310300
523	09/10/08	FedEx	B	142.30	106 74	35.56	92110300
524	09/17/08	FedEx	В	83.22	62.41	20.81	92110300
525	09/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250.00	750.00	92110300
526	09/02/08	Western Kentucky Energy	С	30,037.58		30,037.58	41310000
527	09/30/08	09/08 PC-Mark Bertram	B	22.20	16.65	5.55	92110300
528	09/30/08	09/08 PC-Bill Blackburn	В	281.43	211.08	46.14	92110300
529	09/30/08	09/08 PC-Bill Blackburn	В			24.21	92810000
530	09/30/08	09/08 PC-Sandy Gootee	В	106.53	79.90	26.63	92810000
531	09/30/08	09/08 PC-Kay Lilly	В	246.14	184.61	61.53	92110300
532	09/30/08	09/08 PC-Mark McAdams	В	171.00	128.25	42.75	92110300
533	09/30/08	09/08 PC-Paula Mitchell	В	366.65	275.00	91.65	92810000
534	09/30/08	09/08 PC-David Spainhoward	В	626.28	469.72	87.57	92110300
535	09/30/08	09/08 PC-David Spainhoward	B B	268.71	201.53	68.99 67.18	92810000 92110300
536	09/30/08	09/08 PC-David Titzer	B	32.70	201.53	8.17	92810000
537 538	09/30/08 09/24/08	09/08 PC-Al Yockey FedEx	B	172.26	129.21	27.90	92110300
539	09/24/08	FedEx	В	172.20	120.21	15.15	92810000
540	09/23/08	Stanley Consultants	B	425.00	318.75	106.25	92310300
541	09/23/08	Stanley Consultants	B	28,627.27	21,470.45	7,156.82	92310300
542	09/23/08	Stanley Consultants	В	20,815.73	15,611.80	5,203.93	92310300
543	09/23/08	Stanley Consultants	В	6,058.33	4,543.75	1,514.58	92310300
544	09/09/08	Hogan & Hartson	В	75,631 30	56,723.48	18,907 82	92310300
545	10/08/08	J & B Catering	В	191.33	143.50	47.83	92110300
546	09/10/08	Mercer	В	7,885 00	5,913.75	1,971.25	92310300
547	09/18/08	Deloitte Tax	В	10,120.00	7,590.00	2,530.00	92310300
548	10/08/08	Debbie Strouse	В	23.55	17.66	5.89	92110300
549	10/06/08	Sullivan, Mountjoy, Stainback & Miller	В	83,422,43	62,566.82	20,855.61	92310300
550	10/01/08	FedEx	B B	56.67	42.50	14.17 423.96	92110300 92810000
551	09/25/08	Smith & Butterfield	B	1,695.83 339.69	1,271.87 254.77	423.96	92310300
552 553	09/23/08 09/30/08	Meade County Utility & Economic Consulting	B	31,103.12	23,327.34	7,775.78	92310300
553	09/23/08	Information Management Consultants	B	7,246.25	5,434.69	1,811.56	92310300
555	10/07/08	Information Management Consultants	B	8,160.00	6,120.00	2,040.00	92310300
556	10/01/08	JDG Consulting	B	3,283.04	2,462.28	820.76	92310300
557	10/01/08	JDG Consulting	В	3,283 05	2,462 29	820.76	92310300
558	10/01/08	JDG Consulting	В	6,566.07	4,924.55	1,641.52	92310300
559	10/08/08	FedEx	В	131.47	98 61	32.86	92110300
560	10/01/08	Troy Stovall	В	52.14	39.11	13.03	92110300
561	08/31/08	Keller Shroeder	В	4,880.00	3,660.00	1,220.00	92310300
562	08/31/08	Keller Shroeder	В	2,047.50	1,535 63	511.87	92310300
563	08/31/08	Keller Shroeder	В	2,954.25	2,215.69	738.56	92310300
564	10/01/08	A T & T Teleconference	В	968.30	726 23	242.07	92110300
565	10/22/08	Meade County	В	465.00	348.75	116.25	92310300
566	10/14/08	Shipman & Goodwin	В	36,914.50	27,685.88	9,228.62	92310300
567	10/14/08	Shipman & Goodwin	В	3,450.00	2,587.50	862.50	92310300
568	10/08/08	The Brattle Group	В	131,712.68	98,784.51	32,928.17	92310300
569	10/01/08	Dorsey, King, Gray, Norment & Hopgood	B B	3,753 75 5,800 55	2,815.31	938.44	92310300 92110300
570 571	09/10/08 10/01/08	Kenergy Corp. Henderson Municipal Power & Light	В	3,000.00	4,350.41 2,250.00	1,450.14 750.00	92110300
571 572	10/01/08	FedEx	B	2,990.14	2,242.65	747.49	92110300
572 573	10/15/08	Hogan & Hartson	B	266,809.94	200,107.46	66,702.48	92310300
573	10/09/08	Orrick, Herrington & Sutcliffe	B	520.13	390.10	130.03	92310300
575	10/09/08	Orrick, Herrington & Sutcliffe	B	454,652.34	340,989.26	113,663.08	92310300
576	10/22/08	Information Management Consultants	B	8,372.50	6,279.38	2,093.12	92310300
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			100% BREC or Agreements-				
	Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account
577	10/24/08	Stanley Consultants	В	93,298.10	69,973 58	23,324 52	92310300
578	10/22/08	Stanley Consultants	В	15,872.45	11,904.34	3,968.11	92310300
579	10/22/08	Stanley Consultants	В	22,305.03	16,728.77	5,576 26	92310300
580	07/18/08	Zones	В	2,726.32	2,044.74	681.58	92110300
581	10/21/08	Black & Veatch	В	138,358.71	103,769.03	34,589.68	92310300
582	10/20/08	Kenergy Corp.	В	424.36	318.27	106_09	92110300
583	10/31/08	JE 10-05 0 RUS Counsel Escrow	В	73,035.69	54,776.77	18,258.92	92310300
584	10/31/08	10/08 PC-Mark Bailey	В	327.87	245.90	81.97	92110300
585	10/31/08	10/08 PC-David Baumgart	В	45.36	34.02	11.34	92110300
586	10/31/08	10/08 PC-Mark Bertram	В	82.61	61.96	20.65	92810000
587	10/31/08	10/08 PC-Bill Blackburn	В	1,243.29	932.49	84.62	92110300
588	10/31/08	10/08 PC-Bill Blackburn	В			226.18	92810000
589	10/31/08	10/08 PC-Sandy Gootee	В	1,280.20	960.17	242.76	92110300
590	10/31/08	10/08 PC-Sandy Gootee	В			77 27	92810000
591	10/31/08	10/08 PC-Kay Lilly	В	1,254.53	940.90	313.63	92810000
592	10/31/08	10/08 PC-Mark McAdams	В	29.19	21.89	7.30	92110300
593	10/31/08	10/08 PC-Paula Mitchell	В	476.89	357.68	119.21	92810000
594	10/31/08	10/08 PC-David Spainhoward	В	369.93	277.45	73.47	92110300
595	10/31/08	10/08 PC-David Spainhoward	В			19.01	92810000
596	11/07/08	Sullivan, Mountjoy, Stainback & Miller	В	87,471.25	65,603.44	21,867.81	92310300
597	10/29/08	FedEx	В	148.63	111.47	37.16	92810000
598	10/28/08	Smith & Butterfield	В	3,264,65	2,448.49	816.16	92110300
599	10/22/08	Stanley Consultants	В	729.47	547.10	182.37	92310300
600	10/30/08	Doe Anderson	B	2,187.50	1,640.63	546.87	92310300
601	11/04/08	Utility & Economic Consulting	В	28,244.10	21,183.08	7,061.02	92310300
602	11/01/08	JDG Consulting	В	2,573.06	1,929.80	643.26	92310300
603	11/01/08	JDG Consulting	В	2,573.05	1,929.79	643.26	92310300
604	11/01/08	JDG Consulting	В	5,146.10	3,859.58	1,286 52	92310300
605	11/05/08	Information Management Consultants	B	9,541.25	7,155.94	2,385.31	92310300
606	10/31/08	Keller Shroeder	В	2,457.00	1,842.75	614.25	92310300
607	11/01/08	Henderson Municipal Power & Light	В	3,000.00	2,250.00	750.00	92110300
608	11/10/08	Orrick, Herrington & Sutcliffe	В	407,211 48	305,408.61	101,802.87	92310300
609	11/01/08	A T & T Teleconference	В	1,330.85	998.15	332.70	92110300
610	11/10/08	Deloitte Tax	В	41,794.33	31,345.75	10,448.58	92310300
611	11/10/08	The Brattle Group	В	110,498.75	82,874.06	27,624 69	92310300
612	11/11/08	Hogan & Hartson	В	209,601.90	157,201.43	52,400.47	92310300
613	11/20/08	Bill Blackburn	В	1,248.20	936.15	312.05	92110300
614	11/12/08	FedEx	В	1,892.84	1,419.63	473.21	92810000
615	11/21/08	David Baumgart	В	8.00	6.00	2.00	92110300
616	11/20/08	Mark Hite	В	7.84	5.88	1.96	92110300
617	10/31/08	CoBank	В	305.92	229.44	76.48	92310300
618	11/21/08	Kay Lilly Petty Cash	В	33.73	25 30	8.43	92810000
619	11/26/08	Mark Bailey	В	5.32	3.99	1.33	92810000
620	11/19/08	Information Management Consultants	В	5,100.00	3,825.00	1,275.00	92310300
621	11/01/08	Dorsey, King, Gray, Norment & Hopgood	В	6,518.35	4,888.76	1,629.59	92310300
622	11/19/08	Stanley Consultants	В	808.00	606.00	202.00	92310300
623	11/19/08	Stanley Consultants	В	15,761 30	11,820.98	3,940.32	92310300
624	11/19/08	Stanley Consultants	В	14,532.18	10,899.14	3,633 04	92310300
625	11/30/08	11/08 PC-Mark Bailey	В	3,857.68	2,893.26	867 20	92110000
626	11/30/08	11/08 PC-Mark Bailey	В			97 22	92810000
627	11/30/08	11/08 PC-Bill Blackburn	В	1,049.19	786.90	4.18	92110300
628	11/30/08	11/08 PC-Bill Blackburn	В			258 11	92810000
629	11/30/08	11/08 PC-Mike Core	В	29.75	22.31	7.44	92810000
630	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sis tx	В	788.85	591.64	19.06	92110300
631	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sis tx	В			178.15	92810000
632	11/30/08	11/08 PC-Mark Hite	В	480.00	360.00	120.00	92110300
633	11/30/08	11/08 PC-Paula Mitchell	В	125.76	94.32	31.44	92810000
634	11/30/08	11/08 PC-David Spainhoward+JE11-19 1Slstx	В	706.48	529.86	176.62	92810000
635	11/30/08	11/08 PC-David Titzer	В	40.57	30.43	10.14	92110300
636		Total		13,110,721.04	8,656,641.69	4,454,079.35	

Big Rivers Electric Corp. 201 Third Street P.O. Box 24 Henderson, Kentucky 42419-0024 Attn: Michael Core, President and CEO

Subject: Cost Sharing of Big Rivers' Transaction Costs; Other Commitments

Gentlemen:

#### A. Cost Reimbursement Commitments.

Reference is made to the letter agreement dated March 9, 2004 between Big Rivers Electric Corporation ("Big Rivers") and LG&E Energy LLC ("LG&E Energy"), pursuant to which LG&E Energy agreed to reimburse Big Rivers for certain costs and expenses that may be incurred by it in connection with the "Unwind Transaction" under discussion as described therein (the "Existing Cost Share Agreement"). A copy of the Existing Cost Share Agreement is attached hereto as Exhibit A. Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the New Participation Agreement, dated as of April 6, 1998, as amended, among Big Rivers and certain affiliates of LG&E Energy (the "New Participation Agreement"), or if not so defined therein, then in the Existing Cost Share Agreement.

Big Rivers and WKE Corp., a Kentucky corporation and an indirect wholly-owned subsidiary of LG&E Energy ("WKE"), agree that the terms and conditions set forth in the Existing Cost Share Agreement shall continue to govern the rights of Big Rivers and the obligations of LG&E Energy with respect to the circumstances upon which, and the times at which, LG&E Energy shall be required to reimburse Big Rivers for any "costs" (as defined in the Existing Cost Share Agreement) that have been incurred by Big Rivers at any time prior to the date of this letter agreement (the "Execution Date"), and nothing contained in this letter agreement shall be deemed to amend or modify those terms or conditions as they may relate to those costs. However, notwithstanding anything contained in the Existing Cost Share Agreement to the contrary, the provisions of this letter agreement alone will govern the rights of Big Rivers and the obligations of WKE with respect to the circumstances upon which, and the times at which, WKE shall be required to reimburse Big Rivers for any such "costs" (or any other costs or expenses of the types contemplated below) that have been incurred or may be incurred by Big Rivers at any time on or after the Execution Date, it being understood and agreed that LG&E Energy shall not have any obligation to reimburse Big Rivers under the Existing Cost Share Agreement for any "costs" or other costs or expenses that have been incurred or may be incurred by Big Rivers at any time on or after the Execution Date. LG&E Energy shall be a third party beneficiary of Big Rivers' covenants and agreements set forth in the preceding sentence, and the same shall be deemed to amend the Existing Cost Share Agreement accordingly. The parties agree that an Unwind Transaction shall not be deemed to include any expiration or early

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termination of the Operative Documents (or any of them) in accordance with their respective terms.

On the basis of the foregoing, Big Rivers and WKE each agree as follows:

1. WKE will, and will cause LG&E Energy and its affiliates to, pay all of its own costs and expenses associated with the proposed Unwind Transaction;

2. (a) WKE will, or will cause one or more of its affiliates to, reimburse Big Rivers for seventy-five percent (75%) of all out of pocket costs and expenses (but excluding internal staffing costs and allocated overhead costs of Big Rivers and its member distribution cooperatives) that may be incurred by Big Rivers on and after the Execution Date in connection with the investigation, evaluation and negotiation of, and the preparation of agreements, obtaining of necessary consents and approvals and satisfaction of other conditions precedent for, the proposed Unwind Transaction, whether or not the proposed Unwind Transaction shall be completed, including without limitation, seventy-five percent (75%) of:

(i) The fees and disbursements of counsel to Big Rivers and any advisors to Big Rivers;

(ii) The fees and disbursements of counsel and any advisors to Big Rivers' member distribution cooperatives (Kenergy Corp., Jackson Purchase Energy Corporation and Meade County Rural Electric Cooperative Corporation) incurred by those cooperatives and the out-of-pocket costs and expenses for travel, food and lodging of employees of those member distribution cooperatives, in connection with their consideration and approval of the proposed Unwind Transaction or, in the case of Kenergy Corp., in connection with its development, negotiation and completion of one or more agreements with (A) Big Rivers, or (B) Alcan Corporation, Southwire Company or Century Aluminum Company, or their respective affiliate(s) (collectively, the "Smelter Parties"), in order to facilitate the completion of the proposed Unwind Transaction, but only to the extent Big Rivers has actually funded or reimbursed, or is under an obligation to reimburse and is processing for payment, those cooperatives for such fees and disbursements;

(iii) The fees and disbursements of counsel and any advisors to any creditor of Big Rivers the consent or approval of which is required to effect the Unwind Transaction, including each party to the Non-Disturbance Agreement other than Big Rivers and the affiliates of LG&E Energy, to the extent incurred by such party (A) in connection with its consideration of and consent (where required) to the proposed Unwind Transaction, or (B) in connection with any modifications or amendments to any existing credit facilities, economically defeased lease agreements or instruments, or other agreements or instruments between or among such party and Big Rivers (among other parties) in order to facilitate the proposed Unwind Transaction;

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(iv) The fees of the Moody's and S&P rating agencies as requested by Big Rivers to issue a credit assessment or similar service for Big Rivers and a credit rating on or with respect to Big Rivers or its outstanding debt securities in connection with the proposed Unwind Transaction;

(v) The fees and expenses of Woodward-Clyde or other mutually acceptable environmental consultant in connection with its undertaking of an environmental audit of the Generating Plants and the Real Property on behalf of Big Rivers and LG&E Energy (or its affiliate(s)) in connection with the proposed Unwind Transaction; and

(vi) The fees and expenses of counsel to the underwriters in connection with any issuance of public debt securities in connection with the Unwind Transaction, or any fees and expenses (including counsel fees and expenses) of credit enhancers or interim or long term lenders (other than underwriters or purchasers of public debt securities) in connection with the Unwind Transaction.

The aggregate of all out-of-pocket costs and expenses that may be (b)incurred by Big Rivers following the Execution Date in connection with the proposed Unwind Transaction as described above in Subsection A.2(a), regardless of whether Big Rivers is entitled to be reimbursed for the same pursuant to Subsection A.2(a) (but excluding the internal staffing costs and allocated overhead costs of Big Rivers and its member distribution cooperatives described in Subsection A.2(a) above), are hereinafter collectively referred to as the "Big Rivers" Transaction Costs." Notwithstanding anything contained elsewhere in this letter agreement to the contrary, the aggregate amount of Big Rivers Transaction Costs for which Big Rivers shall at any time be entitled to reimbursement from WKE pursuant to this Subsection A.2 shall be Sixteen Million Five Hundred Thousand Dollars (\$16,500,000.00). The Big Rivers Transaction Costs shall not include any costs or expenses incurred by any Smelter Party, the City of Henderson, Kentucky or the City of Henderson Utility Commission that are chargeable to or reimbursable by Big Rivers or Kenergy Corp. unless the agreement of Big Rivers or Kenergy Corp. (as applicable) to fund or reimburse that third party for the same has been approved in writing by WKE.

(c) Notwithstanding anything contained in this letter agreement to the contrary, the Big Rivers Transaction Costs shall not include:

(i) any taxes or assessments by any governmental or regulatory authority arising out of the consummation of the proposed Unwind Transaction or any other transaction entered into in connection therewith or to facilitate the same;

(ii) the costs or expenses associated with Big Rivers' performance of any debt, obligation or liability expressly assumed by Big Rivers from LG&E Energy or its affiliate in connection with the Unwind Transaction, or any debt, obligation or liability undertaken by Big

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Rivers pursuant to any definitive agreement entered into by it in order to consummate the Unwind Transaction or any other transaction entered into in connection with or to facilitate the Unwind Transaction (other than any expense funding or reimbursement commitments expressly made by Big Rivers to one or more third parties as contemplated above);

(iii) any costs or expenses incurred by Big Rivers or any other person or entity in connection with any dispute or litigation proceeding between LG&E Energy or its affiliate(s), on the one hand, and Big Rivers or such other person or entity, on the other hand, or between Big Rivers and such other person or entity, in either case arising out of any letter of intent or definitive documentation that may be entered into by LG&E Energy and/or its affiliate(s), Big Rivers and/or such other person or entity; or

(iv) any fee or other remuneration (exclusive of reimbursable out of pocket expenses) payable to any person or entity on the basis of or conditioned upon the success or completion of the Unwind Transaction, or on the basis of the value of the Unwind Transaction or a component thereof, or on the basis of any other transaction entered into in connection therewith, or any fee or remuneration representing an underwriters fee or the like or a bank/lender commitment fee or the like.

3. In the event LG&E Energy, its relevant affiliates and Big Rivers successfully negotiate and enter into definitive documentation with respect to an Unwind Transaction, and such Unwind Transaction is consummated in accordance with that documentation (but not before), WKE will reimburse Big Rivers for all Big Rivers Transaction Costs that have been incurred or will be incurred by Big Rivers, but which have not previously been reimbursed by WKE pursuant to Subsection A.2(a) above; provided, that the maximum aggregate amount of Big Rivers Transaction Costs for which Big Rivers shall at any time be entitled to reimbursement from WKE pursuant to this letter agreement (including without limitation, pursuant to Subsection A.2 above or this Subsection A.3) shall be Twenty Two Million Dollars (\$22,000,000.00).

4. In the event the aggregate Big Rivers Transaction Costs for which Big Rivers is or may become entitled to reimbursement from WKE pursuant to Subsections A.2 and A.3 above is less than \$20,000,000.00, and in the event the consummation of the Unwind Transaction occurs, WKE agrees to pay to Big Rivers at the closing of the Unwind Transaction an amount in immediately available funds (the "Bonus") equal to the amount by which \$20,000,000.00 exceeds the actual amount of Big Rivers Transaction Costs so reimbursable; provided, that the maximum aggregate Bonus to which Big Rivers may become entitled pursuant to this Section A.4 shall be \$5,000,000. Any such Bonus paid by WKE shall be treated as a payment by LG&E Energy Marketing Inc. in exchange for the termination of the Power Purchase Agreement pursuant to the Unwind Transaction. If following that closing Big Rivers shall assert a valid claim against WKE for reimbursement of additional Big Rivers Transaction Costs that were not reimbursed by WKE at or prior to that closing, WKE will be entitled to offset the amount of any

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Bonus made by it to Big Rivers pursuant to this Subsection A.4 against such additional reimbursable Big Rivers Transaction Costs. Notwithstanding anything contained in this Subsection 4 or elsewhere in this letter agreement to the contrary, in the event a Bonus becomes due by WKE to Big Rivers hereunder, then to the extent any Big Rivers Transaction Costs that have been paid or reimbursed by WKE hereunder, or that have become or may thereafter become payable or reimbursable by WKE hereunder, include any amounts or other consideration that Big Rivers elected to pay or give to any creditor of Big Rivers, of LG&E Energy, or of any LG&E Party, or to any other party (other than reimbursements of fees, costs and other out of pocket expenses of such creditors or third parties to the extent contemplated in Subsection A.2 above as to be reimbursed by WKE), in each such case in exchange for or as an inducement for the granting or issuance by that creditor or third party of any consent, approval or release required (or deemed by Big Rivers to be required or desirable) in connection with the Unwind Transaction or any transaction in connection therewith (collectively, "Facilitation Payments"), then the amount of such Bonus not yet paid shall be reduced by the aggregate amount of such Facilitation Payments that have already been paid or reimbursed by WKE hereunder, and WKE shall be entitled to set-off the amount of any Bonus that has already been paid by it against the amount of such Facilitation Payments not yet paid or reimbursed hereunder.

WKE shall be entitled, in its sole discretion, upon written notice delivered to Big 5. Rivers, to terminate Section A of this letter agreement and WKE's reimbursement obligations hereunder (without affecting the parties' respective rights and obligations under Sections B., C. and D. of this letter agreement) at any time prior to the execution and delivery by LG&E Energy and Big Rivers of a legally-binding letter of intent requiring LG&E Energy to continue to negotiate or attempt to pursue an Unwind Transaction with Big Rivers, it being agreed that in the event LG&E Energy and Big Rivers shall enter into such a binding letter of intent at any time prior to WKE's termination of Section A of this letter agreement pursuant to this Subsection A.5, such a unilateral termination of Section A by WKE may not thereafter be undertaken except upon two business days prior written notice delivered to Big Rivers which notice may not be given until the earlier to occur of: (a) expiration of the term or duration of that binding letter of intent or the earlier termination of the same in accordance with its terms (other than any expiration or termination of the binding letter of intent upon the execution of definitive documentation for the Unwind Transaction unless that definitive documentation shall expressly terminate or supersede this letter agreement); or (b) the expiration or termination of such definitive documentation for the Unwind Transaction (if any shall be entered into) in accordance with its terms prior to the consummation of the Unwind Transaction; or (c) March 1, 2006, in the event as of that date or at any time thereafter WKE believes that the Unwind Transaction will not be consummated for any reason. In the event WKE shall terminate Section A of this letter agreement during the term of a binding letter of intent but on or after March 1, 2006, as contemplated in subclause (c) of the preceding sentence, Big Rivers shall be entitled to thereafter terminate that binding letter of intent, as well as the balance of this letter agreement, upon written notice delivered to WKE, and such termination shall be immediately effective as against those

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parties and any affiliates of LG&E Energy that may be parties to or beneficiaries of that letter of intent or other commitment. WKE agrees to cause LG&E Energy and its relevant affiliates to honor and abide by any such permitted termination of that binding letter of intent by Big Rivers. In the event WKE shall terminate Section A of this letter agreement prior to the execution and delivery of a legally-binding letter of intent (as contemplated above) or following an event of the type contemplated in subclause (a) or (b) above, either WKE or Big Rivers shall thereafter be entitled, in its sole discretion, to terminate the remainder of this letter agreement (subject to the last sentence of this Subsection A.5) upon written notice of such termination delivered to the other party. In the event of a termination of Section A of this letter agreement as contemplated in this Subsection A.5, WKE shall continue to be obligated for the reimbursement of reimbursable (in accordance with this letter agreement) Big Rivers Transaction Costs that have been incurred by Big Rivers as of the effectiveness of such termination, or for which Big Rivers is then obligated to reimburse a third party described in Subsection A.2 due to that third party's incurrence of corresponding fees and disbursements on or prior to such termination, provided that WKE shall have no further obligations under this Section A (whether payment, performance or otherwise) except as provided in Subsection A.6 below.

In the event LG&E Energy, its relevant affiliates and Big Rivers successfully 6. negotiate and enter into definitive documentation with respect to an Unwind Transaction, and such Unwind Transaction is consummated in accordance with that documentation following a termination of Section A of this letter agreement by WKE pursuant to Subsection A.5 above, WKE agrees (a) to reimburse Big Rivers at the closing of that Unwind Transaction for the portion of the Big Rivers Transaction Costs contemplated in Subsection A.2 of this letter agreement that was not previously reimbursed by WKE, upon the terms and subject to the conditions set forth in that Subsection A.2, (b) to reimburse Big Rivers at the closing of that Unwind Transaction for the portion of the Big Rivers Transaction Costs contemplated in Subsection A.3 of this letter agreement, upon the terms and subject to the conditions set forth in that Subsection A.3, and (c) to pay to Big Rivers any amounts contemplated in Subsection A.4 of this letter agreement as being payable to Big Rivers upon an Unwind Transaction, which Subsections shall be deemed to be reinstated and once again in full force and effect as of that closing. In addition to the foregoing, upon such a closing following the termination of Section A of this letter agreement, WKE shall pay to Big Rivers in immediately available funds an amount equal to five percent (5%) of the amount (if any) reimbursed to Big Rivers at that closing pursuant to subclause (a) of this Subsection A.6 (which payment shall be deemed to be a payment by LG&E Energy Marketing Inc. to Big Rivers in exchange for the termination of the Power Purchase Agreement). The payment contemplated in the preceding sentence shall not be subject to any aggregate limitation on WKE's obligation to reimburse Big Rivers Transaction Costs provided for elsewhere in this letter agreement. The provisions of this Subsection A.6 shall survive any termination of Section A of this letter agreement.

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Big Rivers will invoice WKE on a monthly basis (on or after the first (1<sup>st</sup>) of the 7. month) with respect to any Big Rivers Transaction Costs that have become reimbursable by WKE hereunder during the previous month (which invoices will include copies of appropriate back-up information and materials (excluding any description of the work done by attorneys or other information deemed by Big Rivers in good faith to be the subject of the attorney-client privilege or to be information the disclosure of which would compromise Big Rivers' negotiating strategy with the LG&E Parties in connection with the Unwind Transaction), as well as a list of all entities the fees or expenses of which are included as items of Big Rivers Transaction Costs in such invoice). Reimbursement shall be due from WKE within 25 days after its receipt of the relevant invoice, subject to the provisions below. Big Rivers will not invoice WKE for costs in advance of when the same have been incurred by Big Rivers. WKE may, at its expense (whether before or after the relevant payment), have the validity of Big Rivers' invoices confirmed by a third party selected by WKE that is reasonably satisfactory to Big Rivers (provided the method of such confirmation does not result in the waived or implied waiver of any attorney-client privilege). Big Rivers will reasonably cooperate with such third party and provide it with all information and supporting documentation as shall be reasonably necessary in order to verify that the items for which WKE has been invoiced are properly chargeable under this letter agreement. To facilitate such third party confirmation, Big Rivers agrees to keep copies of all billing records for items of Big Rivers Transaction Cost for which reimbursement is sought for a period of one year following the later of the expiration or termination of Section A of this letter agreement or WKE's receipt of Big Rivers' final invoice for reimbursement hereunder. Big Rivers will afford the third party reasonable access to such billing records throughout that oneyear period. The provisions of the preceding two (2) sentences, together with WKE's right to challenge as inappropriate for reimbursement hereunder any invoices (or portions thereof) reimbursed or paid hereunder, shall survive the expiration or termination of this letter agreement for that one-year period (and thereafter to the extent WKE has asserted a claim of wrongful invoicing and reimbursement or payment hereunder during that one-year period, until that claim is finally resolved). WKE will have no obligation to honor or pay Big Rivers for any Big Rivers Transaction Costs the invoice(s) for which have not been submitted by Big Rivers to WKE within six (6) months following the earlier to occur of the consummation of the Unwind Transaction or the termination of Section A of this letter agreement by WKE pursuant to Subsection A.5 above.

8. Except as set forth in this letter agreement or in the Existing Cost Share Agreement, neither WKE nor any of its affiliates shall have any obligation to fund or reimburse Big Rivers for any costs or expenses that it has incurred or may incur, or for any costs or expenses for which Big Rivers has become liable or may become liable to any third party, in either case relating to the Unwind Transaction or to any other transaction to terminate, unwind or substantially restructure any of the transactions contemplated in the New Participation Agreement or implemented in connection therewith, or in any of the other Operative Documents

referred to in the New Participation Agreement (other than such funding or reimbursement obligations as shall be expressly provided for in the Operative Documents).

## B. <u>Disclosure Commitments</u>.

Set forth on Exhibit B attached hereto is an itemization of data that has been requested by Big Rivers from the LG&E Parties which has not been delivered to Big Rivers as of the date of execution and delivery of this letter agreement. WKE agrees to (and agrees to cause LG&E Energy and its other relevant affiliates to) use its reasonable best efforts to provide or cause its relevant affiliate to provide to Big Rivers (or to provide Big Rivers access to) all data (if any) described on Exhibit B as soon as practicable following the execution of this letter agreement. Notwithstanding the preceding sentence, WKE's or its affiliate's delivery or disclosure obligations hereunder shall be limited to data, information and documentation that may now or hereafter exist and be in their possession or control (it being understood that they shall not be obligated under this letter agreement to create or develop any such data, information or documentation), and shall exclude any data, information or documentation that is (i) subject to a separate confidentiality covenant from LG&E Energy or its affiliate to or in favor of any person or entity other than Big Rivers, or (ii) subject to the attorney-client privilege.

Notwithstanding anything contained in this letter agreement to the contrary, neither LG&E Energy nor any of its affiliates shall have any obligation hereunder to disclose or make available to Big Rivers any reports, studies, memoranda, analyses or other work product that was heretofore, or that may hereafter be, produced by or for LG&E Energy or any of its affiliates (i) in contemplation of an Unwind Transaction with Big Rivers or the analysis, development or negotiation thereof, or (ii) for the purpose of facilitating LG&E Energy's or its affiliates' consideration of that potential transaction or other alternatives for restructuring or terminating (or ending an LG&E Party's involvement in) any existing agreement or relationship between LG&E Energy or one or more of its affiliates, on the one hand, and Big Rivers, any Smelter, Kenergy Corp., the City of Henderson and/or any other party to the Non-Disturbance Agreement, on the other hand.

In addition to the foregoing (but subject to the same limitations contemplated in the preceding paragraph), WKE agrees to (and agrees to cause LG&E Energy and its other relevant affiliates to) use its commercially reasonable efforts to provide or cause its relevant affiliate to provide to Big Rivers the items of information identified below, as soon as practicable following the date on which such data, information or documentation is prepared by an LG&E Party or first comes into its possession:

1. Copies of or access to all consents, filings and correspondence related to the Generating Plants with or to federal, state or local regulatory agencies (i) regarding notices of violations, permits, permit applications or material modifications to permits; and (ii) regarding air and water monitoring data regularly submitted by WKEC to such agencies.

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2. Copy of the following environmental permits currently existing for the Generating Plants:

(a) KPDES Permits

(b) Landfill Permits

(c) Air Permits

(d) UST Permits

(e) Radiation Permits

3. Copies of or access to plant operations and maintenance records that describe for each Generating Plant all major repairs and capital improvements (\$100,000 or more).

4. Copies of vendor inspection or repair reports performed with respect to the Generating Plants.

5. Copies of ultimate fuel sampling analysis and mineral ash reports for fuel, including petroleum coke, delivered at each Generating Plant.

6. Book value of inventory at each Generating Plant as of the end of each month for:

(a) Coal

(b) Petroleum Coke

(c) DBA (Reagent)

(d) Sodium Sulfite (Reagent)

(e) Lime (Reagent)

(f) Limestone (Reagent)

(g) Fixation Lime

(h) Propane

(i) Fuel Oil

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## C. Access and Information Commitments.

Throughout the period following the execution of this letter agreement through the execution and delivery by the parties hereto (and the relevant affiliates of LG&E Energy) of mutually-satisfactory definitive documentation with respect to an Unwind Transaction, and thereafter through the earlier to occur of the termination of the definitive documentation in accordance with its terms or the consummation of the Unwind Transaction, Big Rivers will afford LG&E Energy and its affiliates (collectively, the "LG&E Parties") the following access to information and constituent parties, and the following rights to attend and participate in discussions and negotiations between Big Rivers, on the one hand, and constituent parties, on the other hand, in each case to the extent such information, constituent parties, discussions or negotiations relate to the proposed Unwind Transaction, to any definitive documentation relating to an Unwind Transaction, or to any consents, agreements, releases or other concessions from or with constituent parties required for the consummation of an Unwind Transaction:

1. To the extent such correspondence, discussions or negotiations relate to any potential commitment by Big Rivers (whether directly or indirectly through Kenergy Corp.) to fund any costs or expenses of Alcan Corporation, Century Aluminum Company, Southwire Company or any of their respective affiliates (collectively, the "Smelters"), or the City of Henderson, Kentucky or the City of Henderson Utility Commission (collectively, the "City"), Big Rivers will from time to time promptly provide the LG&E Parties with copies of any correspondence to or from the Smelters and copies of any correspondence to or from the Smelters and copies of any correspondence to or from the City, including without limitation, all drafts of any proposed agreements memorializing such a commitment, in either case that may be delivered by Big Rivers or its advisors or may come into its or their possession and the right to participate in any such discussions or negotiations between Big Rivers or any of its advisors with the Smelters, the City or their respective advisors. Big Rivers agrees that it will not enter into such a commitment with any Smelter or the City without first obtaining the prior written approval of the same from LG&E Energy;

2. Big Rivers will from time-to-time promptly provide the LG&E Parties with copies of any comprehensive proposals and counter-proposals to or from Kenergy Corp. or any Smelter, and of any draft agreements proposed between Big Rivers and Kenergy Corp. or any Smelter, in each case with respect to the potential provision by Big Rivers to Kenergy Corp. or that Smelter, following the consummation of an Unwind Transaction, of capacity or energy to meet the load of that Smelter currently being met by LG&E Energy Marketing Inc. ("LEM") pursuant to its Agreements for Electric Service with Kenergy Corp. dated July 15, 1998. Big Rivers will also keep the LG&E Parties reasonably apprised of the status of Big Rivers' discussions or negotiations with Kenergy Corp. and/or any Smelter regarding the provision of capacity or energy to meet that Smelter's load described above through periodic telephonic communication. Nothing contained in this letter of intent shall be deemed to waive any obligations of Big Rivers set forth in of the Power Purchase Agreement between Big Rivers and

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LEM dated July 15, 1998, as amended, including without limitation, Section 4.4(b) or Section 4.4(c) thereof;

3. To the extent that the same relates to the release of any LG&E Party from its obligations to the City with respect to the operation or maintenance of Station Two, the purchase of capacity or energy from Station Two, or any related commitments or liabilities, Big Rivers and LG&E Energy will each from time to time promptly provide the other with copies of any correspondence or proposals to or from the City that may be delivered by Big Rivers or its advisors, or any LG&E Party or its advisors, or may come into its or their possession, and of any draft agreements or revisions of existing agreements proposed between Big Rivers and the City or any draft agreements or revisions of existing agreements proposed between any LG&E Party and the City, and will further provide the LG&E Parties or Big Rivers, as the case may be, the right to participate passively in any discussions or negotiations between Big Rivers or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors advisors advisors advisors

The LG&E Parties will have the right to meet on a reasonably periodic basis with 4. one or more of those constituent parties (as designated by the LG&E Parties from time-to-time) in the presence of Big Rivers, but in no event more frequently than once every ninety (90) days with respect to each constituent party, commencing on a date three (3) months following the execution of a legally-binding letter of intent for the Unwind Transaction (except in the case of an initial meeting with the RUS, the right to meet with which would commence on a date three months following the retention by the RUS of its legal counsel to represent it in connection with the Unwind Transaction), in each case for the limited purposes of allowing the LG&E Parties the opportunity to stay abreast of the progress (if any) being made by Big Rivers from time to time with those constituent parties in furtherance of the proposed Unwind Transaction, and posing questions to those constituent parties regarding such progress and any issues that may be impeding such progress. The foregoing shall not entitle an LG&E Party a right to participate in any negotiations between Big Rivers and any of those constituent parties, however. Big Rivers will use its reasonable best efforts to facilitate any status update meeting between the LG&E Parties and a particular constituent party that may be requested by an LG&E Party in accordance with the second preceding sentence, and will keep the LG&E Parties reasonably apprised of the status of Big Rivers discussions or negotiations with those constituent parties through periodic telephone communication;

5. Prior to the filing of a formal application seeking Kentucky Public Service Commission's approval of the Unwind Transaction, neither Big Rivers nor any LG&E Party will attempt to engage in any discussions, negotiations or correspondence with the Kentucky Public Service Commission or its staff members regarding the proposed Unwind Transaction, unless the specific discussions or negotiations are being participated in by the other party or its advisors, or

> Item 4 Exhibit A Page 11 of 19

have been approved in writing by an LG&E Party or Big Rivers, as the case may be, prior to their occurrence; and

6. Big Rivers will promptly notify the LG&E Parties in writing in the event Big Rivers at any time receives any written or oral notice or other communication from S&P or Moody's indicating that a credit assessment or credit rating to be issued by that rating agency in connection with the proposed Unwind Transaction (or as a condition precedent to the consummation of that transaction) will not be issued or supported by that rating agency or will be withdrawn or downgraded by that rating agency and Big Rivers will promptly provide a copy of any such written notice or other written communication to the LG&E Parties. Big Rivers will keep the LG&E Parties reasonably apprised of the status of Big Rivers' discussions or negotiations with the above-described rating agencies through periodic telephonic communication.

The LG&E Parties that are not signatories to this letter agreement shall be third party beneficiaries of Big Rivers' covenants and agreements set forth in this Section C for all purposes.

D. <u>Miscellaneous</u>.

This letter agreement shall be governed by and construed and enforced in accordance with the laws of the Commonwealth of Kentucky, shall be for the sole benefit of the parties signatory hereto, and shall not vest in or grant to any other party any third-party beneficiary or other similar rights. Except as modified as contemplated elsewhere in this letter agreement, the Existing Cost Share Agreement shall continue in full force and effect in accordance with its terms. Nothing contained in this letter agreement shall create any obligation on the part of LG&E Energy, any of its affiliates or Big Rivers to continue any discussions or negotiations, or to enter into any binding agreement(s), with respect to an Unwind Transaction or any other transaction.

If the foregoing is consistent with our agreement as of the date first written above, please

Item 4 Exhibit A Page 12 of 19

execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you.

WKE CORP.

By: Paul W. Thompson, President

# ACCEPTED AND AGREED TO: BIG RIVERS EDEC/TRIC CORPORATION By:

Michael H. Core President and CEO

957258.4

Item 4 Exhibit A Page 13 of 19

# EXHIBIT A

# EXISTING COST SHARE AGREEMENT

[SEE ATTACHED]

Item 4 Exhibit A Page 14 of 19



201 Third Street P.O. Box 24 Henderson, KY 42419-0024 270-827-2561 www.bigrivers.com

Paul W. Thompson Senior Vice President **Energy Services** LG&E Energy LLC 220 West Main Street P.O. Box 32030 Henderson, KY 40232

Re: Cost Sharing of Big Rivers' Transaction Costs

Dear Paul:

Big Rivers is appreciative of LG&E Energy, LLC's ("LG&E Energy") willingness to contribute to the due diligence and transaction costs of Big Rivers relating to the proposed unwind of the existing Big Rivers/LG&E transaction (the "Unwind Transaction"). Set forth below is our understanding of our agreement.

LG&E Energy will reimburse Big Rivers an additional \$75,000 by March 25, 1. 2004, for costs incurred through January 31, 2004 in connection with the Unwind Transaction.

2. LG&E Energy will reimburse Big Rivers for 75% of Big Rivers actual costs incurred for outside counsel, consultants and advisors in connection with the Unwind Transaction ("costs") from February 1, 2004 through the completion of the negotiation of a definitive term sheet with respect to the Unwind Transaction.

Upon closing of an Unwind Transaction, LG&E Energy will reimburse Big 3. Rivers the balance of the costs described in paragraph 1 above not previously reimbursed and the balance (25%) of the costs described in paragraph 2 above not previously reimbursed.

If either LG&E Energy or Big Rivers decides not to continue with the Unwind Transaction substantially in the form currently contemplated, then LG&E Energy's obligation to pay costs shall terminate on the date that such decision is communicated in writing to the other party. In such event, LG&E Energy shall have no further obligation to Big Rivers for such costs from and after the termination date, except for those costs described in paragraph 2 above incurred prior to the termination date and unpaid as of the termination date, and except as provided in paragraph 6 below.

Big Rivers will invoice LG&E Energy on a monthly basis with LG&E Energy's 5. payments due by the 25th of the following month. LG&E Energy, at its expense, may have the

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Item 4 Exhibit A Page 15 of 19



validity of Big Rivers' invoices confirmed by a mutually acceptable third party. This third party will have access to all backup documentation with respect to such invoice costs but will be under an obligation not to disclose to LG&E Energy anything other than the amount of such costs, the date on which such costs were incurred by Big Rivers, whether such invoiced costs equal the percentage of Big River's overall costs contemplated in paragraph 2 above, and whether they were incurred in connection with the Unwind Transaction.

6. If at any time during the 2-year period commencing with the date that either LG&E Energy or Big Rivers gives the notice referred to in paragraph 4 above, LG&E Energy shall reach an agreement with any third party to transfer to such third party any substantial part of its rights and obligations with respect to the Big Rivers/LG&E transaction, LG&E Energy will, upon request, reimburse to Big Rivers 100% of the costs of Big Rivers related to the Unwind Transaction not previously reimbursed. The provisions of this paragraph 6 shall not apply to (i) any sale of LG&E Energy or all or substantially all of the assets of LG&E Energy, or (ii) any transfer to any entity of which LG&E Energy, directly or indirectly, holds 80% of the equity interest.

7. Without otherwise expanding or limiting the effects of the other provisions of this agreement and effective until mutually agreed otherwise in a writing executed by each of the parties, (a) neither party shall be under any obligation at any time to continue with further negotiations with respect to the Unwind Transaction or to enter into the Unwind Transaction, whether before or after the completion of the negotiation of a definitive term sheet, and (b) either party may terminate negotiations pursuant to this agreement at any time upon notice to the other party without liability to the other party (except to the limited extent delineated in this agreement).

If you are in agreement with the foregoing, please so signify by signing and returning the enclosed copy of this letter whereupon the same shall become a binding agreement between us.

Very truly yours,

David Spainhoward Vice President Contract Administration And Regulatory Affairs

Accepted and Agreed to this 2 day of March, 2004

LG&E Energy LLC

By: Paul W. Thompson

Senior Vice President

DOCSNY1:1023423.3

-2-

Item 4 Exhibit A Page 16 of 19

# EXHIBIT B

# ADDITIONAL DUE DILIGENCE MATERIALS

em No.	Materials
1.	ENVIRONMENTAL
	Copies of or access to all consents, filings and correspondence related to the BREC Facilities (the term "BREC Facilities" as used in this Exhibit B shall include Station 2, as appropriate) with or to federal, state or local regulatory agencies (i) from July 1998-present regarding notices of violations, permits, permit
а.	applications or material modifications to permits; and (ii) from July 1998 – present regarding air and water monitoring data regularly submitted by WKE to such agencies.
b.	Copy of the following environmental permits currently existing for the BREC Facilities:
	1. KPDES Permits
	2. Landfill Permits
	3. Air Permits
	4. UST Permits
	5. Radiation Licences
	6. Hazardous Waste Identification and Certification
2.	PLANTS, OPERATIONS, MAINTENANCE AND REPAIRS
	Copies of or access to the following operating data (including, control room, shift supervisor or other operator logs) since July 1998 for each BREC Facility by unit: operating temperature, pressure, capacity,
<u>a.</u>	and vibration.
b.	Copies of or access to plant operations and maintenance records relating to system and component decommissioning from July 1998 to present.
C.	Copies of or access to plant operations and maintenance records that describe for each BREC Facility all major repairs and capital improvements (\$100,000 or more) made during the period July 1998 through the present.
, 	
d.	Copies of vendor inspection or repair reports performed from July 1998 through the present, as listed on Schedule B.2.d. attached herete and made a part hereof (being the same as those listed in an email to Rob Toerne from BREC on August 30, 2004).
<u>u.</u>	
е.	Copies of reports or analyses prepared since July 1998 for each BREC Facility relating to heat rate tests conducted by or on behalf of the LG&E Parties.
	Copies of reports or analyses prepared since July 1998 for each BREC Facility relating to capacity tests
f	conducted by or on behalf of the LG&E Parties.
	Copies of or access to maintenance procedures manuals or standard operating procedures developed by
	WKE for such operations and maintenance for each BREC Facility by unit or plant, as applicable.

Item 4 Exhibit A Page 17 of 19

Item No.	Materials
<u>h.</u>	A list for each BREC Facility of rental equipment leases and contracts for outside services or labor (including scope of work) used to maintain and operate the facilities for the years 2004 and 2005.
i.	Copies of ultimate fuel and mineral ash sampling analysis and reports for fuel, including petroleum coke, delivered at each BREC Facility for the period July 1998 through the present under contracts that extend beyond July 1, 2006 and are anticipated to be assumed by BREC.
j,	Copies for each BREC Facility of OSHA logs and reports for the period commencing July 1998 through the present, by month and by year.
<u>k.</u>	Copies of reports or analyses for each BREC Facility that describe the criteria used by WKE to determine "minimum net capacity" for such unit or station, as the case may be.
<u> </u>	Copies of reports or analyses conducted by the LG&E Parties relating to life-assessment of any Big Rivers Facilities.
m.	Copies of Insurers' Inspection or Loss Prevention reports for each BREC Facility from July 1998 to present.
<u>n.</u>	Copies of reports or analyses relating to the physical condition of the railroad tracks and associated facilities located at the Wilson Station.
0.	Copies of or access to plant maintenance records that describe all maintenance and capital expenditures for the period July 1998 through the present to maintain the railroad and railroad facilities at Wilson.
<u>p.</u>	Copies of reports or analyses relating to the physical capability of receiving coal by rail at Wilson.
3.	FUEL AND REAGENT
<u> </u>	Copies of reports, analyses, or studies performed by the LG&E Parties regarding the burning of petroleum coke in BREC Facilities.
b.	Copies of reports and analyses relating to fuel and reagent inventory quality at each BREC Facility as of December 31, 2004 for:  1. Coal  2. Petroleum Coke  3. DBA (Reagent)  4. Sodium Sulfite (Reagent)  5. Lime (Reagent)  5. Lime (Reagent)  6. Limestone (Reagent)  7. Fixation Lime  8. Propane
<u> </u>	Book value of inventory at each BREC Facility as of December 31, 2004 for: 1. Coal
	2. Petroleum Coke
	3. DBA (Reagent)

. . 1 . ,

Item No.	Materials
	4. Sodium Sulfite (Reagent)
Tenesista	5. Lime (Reagent)
	6. Limestone (Reagent)
	7. Fixation Lime
	8. Propane
	9. Fuel Oil
d.	Plans for fuel and reagent purchases and deliveries for 2006 and 2007 for each BREC Facility for:
	1. Coal
	2. Petroleum Coke
	3. DBA (Reagent)
	4. Sodium Sulfite
	5. Lime (Reagent)
	6. Limestone (Reagent)
	7. Fixation Lime
	8. Propane
	9. Fuel Oil
4.	LABOR AND EMPLOYMENT
4.	
<u>a.</u>	Copies of staffing plans and studies for each BREC Facility.
b.	Copies of all job descriptions and organizational charts for each BREC Facility.
C.	Descriptions of workers' compensation insurance programs.
5.	INVENTORIES AND PERSONAL PROPERTY
а.	Copies of or access to any lists available (by BREC Facility, where available) as of 12/31/04 of Personal Property (as defined in the Participation Agreement), other than Spare Parts and Materials, Supplies Inventory and coal inventories, including, where available, the original cost, date purchased and placed in service, and current book value thereof.
b.	Copies of or access to any lists available (by BREC Facility, where available) as of 12/31/04 of Spare Parts and Materials and Supplies Inventory (as defined in the Participation Agreement), including quantities, purchase dates, and current book value thereof.
6.	ENGINEERING
<u>0.</u>	An electronic listing of all plant system drawings.
<u> </u>	
	Ttem 4

057258.3



May 1, 2008

Western Kentucky Energy Corp. 145 N. Main Street P. O. Box 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

Big Rivers Electric Corporation 201 Third Avenue P.O. Box 24 Henderson, Kentucky 42419-0024 Attn: Michael Core, President and CEO

Subject: Amendments to Cost Share Agreement

Gentlemen:

Reference is made to the letter agreement dated November 1, 2004, between Big Rivers Electric Corporation ("Big Rivers") and Western Kentucky Energy Corp. ("WKE"), as successor by merger of WKE Corp., pursuant to which WKE agreed to reimburse Big Rivers for certain costs and expenses that may be incurred by it in connection with the "Unwind Transaction" described therein, upon the terms and subject to the conditions set forth in that letter agreement (the "2004 Cost Share Agreement"). Reference is also made to the Guaranty from E.ON U.S. LLC, f/n/a LG&E Energy LLC ("E.ON"), to and in favor of Big Rivers dated November 1, 2004, pursuant to which E.ON guaranteed for the benefit of Big Rivers the obligations of WKE under the 2004 Cost Share Agreement (the "Guaranty"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the 2004 Cost Share Agreement.

The 2004 Cost Share Agreement was suspended by a letter agreement among Big Rivers, WKE and E.ON dated May 15, 2006. The 2004 Cost Share Agreement was thereafter resumed and amended by a letter agreement among Big Rivers, WKE and E.ON dated October 25, 2006. The 2004 Cost Share Agreement was subsequently amended by a letter agreement dated February 9, 2007, among Big Rivers, WKE and E.ON (the "2007 Amendments").

For valuable consideration, the receipt of which is hereby acknowledged, the parties now desire to further amend and supplement the 2004 Cost Share Agreement upon the terms and subject to the conditions set forth in this letter agreement.

Big Rivers certifies to WKE that it has been reimbursed by WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for Big Rivers Transaction Costs in the total amount of \$15,619,045.04 (collectively, the "Collected Amounts"). Big Rivers further certifies that it has invoiced WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for additional Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008, in the aggregate amount of \$880,954.96, as evidenced by Big Rivers' Invoice No. 2008-114 dated April 16, 2008 (the "Invoiced Amounts"). The parties to this letter agreement hereby agree that upon the payment by WKE to Big Rivers of the Invoiced Amounts, WKE shall have no further obligation to reimburse or pay Big Rivers any additional amounts pursuant to Section A.2 of the 2004 Cost Share Agreement. Big Rivers further certifies to WKE that Big



Big Rivers Electric Corporation May 1, 2008 Page 2

Rivers had incurred, prior to April 3, 2008, additional Big Rivers Transaction Costs (in excess of the Collected Amounts and the Invoiced Amounts) of at least \$5,500,000.00, which additional costs shall be for Big Rivers' sole account unless reimbursable upon the consummation of an Unwind Transaction pursuant to Section A.3 of the 2004 Cost Share Agreement (but subject to the limitations set forth in that Section A.3).

In light of the total amount of Big Rivers Transaction Costs that have been incurred by Big Rivers as of the date hereof (as described in the preceding paragraph, whether or not reimbursed or reimbursable by WKE), the parties agree that no "Bonus" shall ever become payable to Big Rivers pursuant to Section A.4 of the 2004 Cost Share Agreement, and they further agree that the provisions of that Section A.4 are hereby deleted from the 2004 Cost Share Agreement and are rendered null and void in their entirety.

Effective immediately, the parties agree that a new Section A.9 is hereby added to the 2004 Cost Share Agreement, which shall be and read in its entirety as follows:

9. In addition to and not in lieu of the Big Rivers Transaction Costs that have been reimbursed, are reimbursable or may hereafter become reimbursable by WKE to Big Rivers pursuant to Section A.2 and/or Section A.3 above, WKE agrees to reimburse Big Rivers for seventy-five percent (75%) of all Big Rivers Transaction Costs that have been incurred or are incurred by Big Rivers, in either case following April 3, 2008 through the consummation of the Unwind Transaction or the earlier termination of the 2004 Cost Share Agreement, it being understood and agreed that Big Rivers shall not at any time be entitled to reimbursement pursuant to this Section A.9 for or with respect to any Big Rivers Transaction Costs incurred by Big Rivers prior to the April 3, 2008, nor shall Big Rivers be entitled to reimbursement hereunder for the remaining twenty five percent (25%) of any Big Rivers Transaction Costs incurred by it following April 3, 2008. The aggregate amount of all Big Rivers Transaction Costs that have been reimbursed or may become reimbursable by WKE to Big Rivers pursuant to this Section A.9 on or prior to the consummation of the Unwind Transaction are hereinafter collectively referred to as the "Additional Reimbursements." Notwithstanding the foregoing, the Big Rivers Transaction Costs that are or may become reimbursable pursuant to this Section A.9 shall not include any "Fees" that have been or may hereafter be funded by Big Rivers pursuant to the "Joint Fee Sharing Agreement," each as defined and contemplated in the 2007 Amendments, unless the amount of such Fees and their payment by Big Rivers has been approved in advance by E.ON. Notwithstanding the reimbursement by WKE of Big Rivers Transaction Costs pursuant to this Section A.9, upon any consummation by Big Rivers and WKE (together with WKE's other relevant affiliates) of an Unwind Transaction, Big Rivers agrees to remit and pay to WKE, in immediately available funds, an amount equal to the amount determined by

# Big Rivers Electric Corporation May 1, 2008 Page 3

subtracting Seven Hundred Fifty Thousand Dollars (\$750,000.00) from the aggregate amount of all Additional Reimbursements that have been reimbursed by WKE to Big Rivers through the date of consummation of the Unwind Transaction, and Big Rivers shall be deemed to have fully and forever remised, released and discharged WKE (and E.ON pursuant to the Guaranty) of and from any further obligation to reimburse any other Big Rivers Transaction Costs pursuant to this Section A.9, whether or not already reimbursable hereunder as of that consummation date. WKE shall have the right to set-off any amount owing by Big Rivers to WKE pursuant to the preceding sentence against either or both of the following payments that may then be owing by WKE, in WKE's discretion: (i) the Termination Payment contemplated in Section 3.3(a) of the Transaction Termination Agreement dated as of March 26, 2007, as amended, among WKE, LG&E Energy Marketing Inc. and Big Rivers; and/or (ii) any reimbursement that may become payable by WKE to Big Rivers pursuant to Section A.3 above. The right of WKE to the payment contemplated above, and the right of WKE to setoff the amount of that payment against amounts that may become owing by WKE as contemplated above, shall each survive the expiration or termination of the 2004 Cost Share Agreement (or any portion thereof) for an reason, and shall continue thereafter until satisfied or exercised in full, notwithstanding any other provisions of the 2004 Cost Share Agreement to the contrary. Notwithstanding the foregoing provisions of this Section A.9, Big Rivers shall not be obligated to reimburse or pay WKE for or with respect to any Additional Reimbursements unless and until an Unwind Transaction has been consummated.

The parties further agree that the obligation of WKE to reimburse Additional Reimbursements pursuant to new Section A.9 of the 2004 Cost Share Agreement (set forth above) shall not be limited by any of the provisions of Section A.3 of the 2004 Cost Share Agreement that may provide for a maximum aggregate amount of Big Rivers Transaction Costs for which Big Rivers may seek reimbursement from WKE pursuant to the 2004 Cost Share Agreement; provided, that the limitation provided for in Section A.3 will continue to apply with respect to the Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008.

Nothing contained in this letter agreement shall be construed as modifying or impairing the expiration or termination of, or any party's right to terminate or suspend, the 2004 Cost Share Agreement (or any portion(s) thereof) or the Guaranty (each as amended), it being understood and agreed that any and all such rights shall survive the execution and delivery of this letter agreement in accordance with the terms of the 2004 Cost Share Agreement and the Guaranty, as amended. The provisions of this letter agreement shall be deemed to amend and supplement the

Item 4 Exhibit B Page 3 of 4 Big Rivers Electric Corporation May 1, 2008 Page 4

provisions of the 2004 Cost Share Agreement and the Guaranty for all purposes. Nothing contained in this letter agreement shall, however, be deemed to amend, modify, supplement or supersede any of the provisions of the "Existing Cost Share Agreement" (as defined in the 2004 Cost Share Agreement).

If the foregoing is consistent with our agreement please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

## WESTERN KENTUCKY ENERGY CORP.

fant By: Title: \_\_\_\_\_ Treside

ACCEPTED AND AGREED AS OF THE DATE FIRST WRITTEN ABOVE.

BIG RIVERSÆLEGTRIC CORPORATION

Title:

The undersigned hereby acknowledges, consents to and agrees with the foregoing as of the date first written above, in its capacity as the guarantor under its Guaranty to and in favor of Big Rivers Electric Corporation dated November 1, 2004.

E.ON U.S. LLC

By: /a

Title: SUP Energy Services

Item 4 Exhibit B Page 4 of 4

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Western Kennicky Energy Corp. 145 N. Main Street P. O. Box 1518 Henderson, KY 42419-1518 270-844-6000 270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation 201 Third Street P.O. Box 24 Henderson, Kentucky 42419 Attention: CEO and President Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

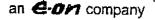
Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as <u>Exhibit A</u>) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. ..." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

Item 4 Exhibit C Page 1 of 3



Big Rivers Electric Corporation April 14, 2008 Page 2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO2 and NOx allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO2 and NOx allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal. and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplief.4. The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

Exhibit C Page 2 of 3

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Big Rivers Electric Corporation April 14, 2008 Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

WESTERN KENTUCKY ENERGY CORP.

By Title:

LG&E ENERGY MARKETING INC.

B١

Accepted and agreed to as of the date first written above:

BIG RIVERS/ELECTRIC CORPORATION By: Title 03

Item 4 Exhibit C Page 3 of 3

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# BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

Item 5) Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.03.
 This adjustment provides for a total annual recovery of \$22,396,083 in capital
 expenditures as detailed below.

33

Non-Incremental	\$6,871,000
Incremental	1,193,160
Transmission and General	14,331,923
Total	\$22,396,083

a. Provide copies of the workpapers that were created to develop the
non-incremental and incremental capital expenditures. These workpapers shall show all
calculations, state all assumptions used to make the calculations and state the basis for
each assumption.

b. Provide copies of the portions of the 1998 lease agreement with
WKEC that are pertinent to the amount of non-incremental and incremental capital
expenditures Big Rivers is required to pay.

c. The pro forma provision for Transmission and General capital
expenditures is based upon the test year amount. Provide a list of all test year capital
expenditures that are included in the total of \$14,331,923. On this list, state each project
separately and indicate the dates that construction of each project began and ended. Also,
on this list provide a general description of each project and state whether it is a recurring
type of project.

d. Provide a schedule comparing Big Rivers' annual non-incremental,
incremental, and transmission and general capital expenditures for each of the previous
10 calendar years.

Response) 5 a. Please see the attached work papers used to make the calculations
of non-incremental and incremental capital expenditures.

Item 5 Page 1 of 3

# BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

The Non-Incremental Capital expenditures are as shown on Exhibit A of the Letter 1 Agreement 4/18/2000 provided by Big Rivers in its Application, Exhibit 54, Tab 7 -2 Letter Agreement 4/18/2000. The \$6,871,000 is shown on Exhibit A as the "Eleventh 3 Full Year." A copy of Exhibit A is attached to this response as Item 5 a. page 1 of 6. 4 5 The Incremental Capital Expenditures of \$1,193,160 itemized equipment and calculations 6 are shown on Item 5 a. page 2 of 6. The supporting information was provided from 7 Western Kentucky Energy first as the 2009 budget (provided to Big Rivers on November 8 1, 2009, attached as Item 5 a. pages 3 and 4 of 6 and supplemented by e-mail as shown on 9 10 Item 5 a. pages 5 and 6 of 6. Please see Big Rivers' Response to the Commission Staff's Third Request Item 5 b. for the documents requiring Big Rivers 20 percent cost share 11 obligation. 12 13 Please see Exhibit 54 of Big Rivers' Application in this case 2009b. 14 15 00040. Attached to Exhibit 54 is a CD containing selected 1998 Transaction Documents. The portions of the 1998 lease agreement pertinent to the amount of non-16 incremental and incremental capital expenditures Big Rivers is required to pay can be 17 found primarily under Tab 4 – Lease and Operating Agreement and Tab 7 – Letter 18 Agreement 4/18/2000. 19 20 21 The basic Non-Incremental capital cost split can be found in Tab 7, Page 2, first paragraph of section I. A. The basic Incremental capital cost split can be found in Tab 4, 22 23 Page 16, Section 8.4 (a). 24 25 Transmission and General pro forma capital expenditures of c. 26 \$14,331,923 for the test year are detailed on the attached work paper, Item 5 c. 27 Annual non-incremental, incremental, and transmission and 28 d. 29 general capital expenditures for calendar years 1999-2008 are shown on the attached 30 schedule, Item 5 d. 31 32 Item 5 33 Page 2 of 3

	RESP	BIG RIVERS ELECTRIC CORPORATION'S PONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009
1	Witness)	C. William Blackburn
2		David Spainhoward
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32		Item 5
33		Page 3 of 3
	11	

# EXHIBIT A

	\$2,005,000
First Partial Year	\$2,095,000
First Full Year	\$4,655,000
Second Full Year	\$4,678,000
Third Full Year	\$4,824,000
Fourth Full Year	\$5,512,000
Fifth Full Year	\$5,637,000
Sixth Full Year	\$5,763,000
Seventh Full Year	\$5,892,000
Eighth Full Year	\$6,427,000
Ninth Full Year	\$6,572,000
Tenth Full Year	\$6,720,000
Eleventh Full Year	\$6,871,000
Twelfth Full Year	\$7,026,000
Thirteenth Full Year	\$5,903,000
Fourteenth Full Year	\$5,082,000 .
Fifteenth Full Year	\$5,196,000
Sixteenth Full Year	\$5,313,000
Seventeenth Full Year	\$5,432,000
Eighteenth Full Year	\$5,555,000
Nineteenth Full Year	\$5,680,000
Twentieth Full Year	\$5,807,000
Twenty-First Full Year	\$5,938,000
Twenty-Second Full Year	\$6,072,000
Twenty-Third Full Year	\$6,208,000
Twenty-Fourth Full Year	\$6,348,000
Twenty-Fifth Full Year	\$6,491,000

# WKE Incremental Capital Budget January 2009 version - post-CAIR announcement

	<u>2009</u>	<u>2010</u>
<u>Capital</u>		
Coleman #1 boiler tube metal overlay	\$1,250,000	
Coleman #1 boiler tube metal overlay		\$1,250,000
Green #2 boiler tube metal overlay	\$2,600,000	
Green #2 boiler tube metal overlay		\$2,000,000
HMP&L #2 SCR catalyst	\$305,800	
HMP&L #2 SCR catalyst		\$1,138,500
Green O2 Probes (12)	\$360,000	
Wilson Catalyst	\$1,300,000	\$226,500
Green Air Shroud Actuators	\$150,000	
Capital Total	\$5,965,800	\$4,615,000
BREC 20% share	\$1,193,160	\$923,000





# Western Kentucky Energy 2009 Annual Budget Presentation Big Rivers Electric Corporation November 1, 2008

- ♦ Distribution List WKE & BREC Page 1
- ♦ O&M Labor by Station Page 2
- O&M Non-Labor by Station (Annual & Monthly) Pages 3 and 4
- ♦ Incremental Capital Plan Page 5
- Gross Incremental Summaries Pages 6 through 10
- Detail O&M Non-Labor (Plant Specific)
- Non-Incremental Capital Plan
- Non-Shared Non-Incremental Capital Plan

Draft: The WKE Operating Budget has not received final approval as of this presentation.

All material included is considered confidential and/or privileged information and belongs to E.ON U.S. and any of its subsidiaries. This information in intended only for the use of the individual or entity to whom it has been provided.

Item 5a. Page 3 of 6

# 2009 WKE Incremental Capital Plan BREC Incremental Capital Spending

Incremental - NOx Related													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Coleman #1 boiler tube overlay						\$1,250,000							\$1,250,000 \$0
Coleman Two													\$0
Coleman Three													\$0
Green One Green Two boller tube overlay			\$1,000,000	\$1,300,000	\$300,000								\$2,600,000
HMPL One													\$0 \$305,800
HMPL Two SCR catalyst layer			\$305,800										\$0
Wilson One													• -
Total - Gross	\$0	\$0	\$1,305,800	\$1,300,000	\$300,000	\$1,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,155,800
Other Incremental Capital Plan													
Other Incremental Capital Flair												_	<b>T</b> = 4 = 1
	Jan	Feb	Mar	Арг	Мау	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total \$0
Mercury Monitors													\$0 \$0
													• -
Total - Gross	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10001 - 01055													

Item 5a. Page 4 of 6

# Mike Thompson

From:	David Spainhoward
Sent:	Tuesday, February 03, 2009 10:31 AM
To:	Mike Thompson
Subject:	FW: NOx Variance due to CAIR as of 102608.xls
Attachment	s: Variance due to CAIR as of 102608.xls

From: Toerne, Rob [mailto:Rob.Toerne@eon-us.com] Sent: Tuesday, February 03, 2009 9:53 AM To: David Spainhoward

# Subject: FW: NOx Variance due to CAIR as of 102608.xls

David,

This is the NOx variance from the 11/1/08 budget submittal for the 2009 Budget made by WKE to Big Rivers. I will get the basis for the preliminary 2010 budget that this is a variance from. I am trying to get the CAIR/Non-CAIR SO2 credit comparison for 2010.

Rob Toerne 270.844.6029

From: Speed, DeAnna Sent: Tuesday, February 03, 2009 9:38 AM To: Berry, Bob Cc: Toerne, Rob Subject: Variance due to CAIR as of 102608.xls

The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

WKE Budget Variances Due to CAIR								
		2009		<u>2010</u>		<u>2011</u>		Total
O&M Non-labor						00 407		100.007
Ammonia Injection Grid - Tuning - H1		33,385		33,385		36,167		102,937
Ammonia Injection Grid - Tuning - H2		33,385		33,385		36,167		102,937
H0 Air Compressor PM (Evapar)		5,564		5,564		5,564		16,692
Green Reburn system maintenance		6,720		6,720				13,440
Green Reburn Over-fire Air Tuning (GEEER)		10,000		11,000		11,000		32,000
Green 2A Mill Overhaul				254,000				254,000
Green 1A Mill Overhaul						254,000		254,000
O&M Non-labor Total	\$	89,054	\$	344,054	\$	342,898	\$	776,006
<u>Capital</u>								
Green O2 Probes (12)		360,000						360,000
Wilson Catalyst		1,300,000		226,500		1,433,250		2,959,750
•				220,000		· ·		•
Green Air Shroud Actuators		150,000	*	000 E00		150,000	*	300,000
Capital Total	\$	1,810,000	\$	226,500	\$	1,583,250	\$	3,619,750
Variable - Cost of Sales								
SII Ammonia		1,067,391		1,174,129		1,203,724		3,445,244
SII Emulsified Sulfur		85,298		82,961		84,129		252,388
WL Ammonia		1,795,500		1,469,472		1,504,482		4,769,454
WL Hydrated Lime		573,796		462,891		514,849		1,551,536
Cost of Sales - Reagent Total	\$	3,521,985	\$	3,189,453	\$	3,307,184	\$	10,018,622
Total from O&M, Capital, and COS	\$	5,421,039	\$	3,760,007	\$	5,233,332	\$	14,414,378

C:\Documents and Settings\MTHOMPHQ.BIGRIVERS\Local Settings\Temporary Internet Files\OLK8D\Variance due to CAIR as of 102608.xls

BIG RIVERS ELECTRIC CORPORATION Transmission and General Plant Capital Expenditures for Test Year Commission Staff's Third Data Request - Item 5c

	Commission Staff's Third Data Request - Item 5c				
		Capital Exp	Begin	End	Recurring*
1	PROJECT DESCRIPTION	<u>12/07-11/08</u>	Date	Date	<u>Y=Yes</u>
2	COPIER AND PRINTER, KONICA MINOLTA BIZHUB 600	12,024.56 1,100.00	12/07 12/07	12/07 12/07	
3 4	SOFTWARE, LASERFICHE AUDIT TRAIL - ADDL. COST PC, LENOVO THINKPAD T61 - ADDL. COSTS - POGUE	2,057.18	12/07	12/07	Y
5	PC, LENOVO THINKI AD 101 - ADDL: COST - BOARD ROOM	2,057.17	12/07	12/07	Ŷ
6	SCANNER, FUJITSU 5750C, DOCUMENT IMAGING	8,187.44	12/07	12/07	
7	GIS, COMPUTER, MOTION TABLET - SPARE STAKER	4,013.49	12/07	12/07	Y
8	GIS, COMPUTER, MOTION TABLET - STEVE WATERS	4,013 49	12/07	12/07	Y
9	GIS, COMPUTER, DELL LATITUDE - JUDY BROWN	2,705.30	12/07	12/07	Y Y
10	GIS, COMPUTER, DELL LATITUDE - BILLY WARDRIP	2,705.31 1,868.77	12/07 12/07	12/07 12/07	Y
11 12	GIS, COMPUTER, DELL OPTIPLEX 745 GIS, SERVER, DELL WITH RACK	19,684.54	12/07	12/07	Ý
13	GIS, SERVER, DELL WITH RACK	19,684 54	12/07	12/07	Y
14	GIS, SERVER, DELL WITH RACK	19,684.55	12/07	12/07	Y
15	VEH#320, 2008 CHEY IMPALA, 2G1WB58K589263389	15,886.58	12/07	12/07	
16	AUGER, 54" DIAMETER, CARBIDE TEETH AND TIP	4,863 40	12/07	12/07	
17	LAND, COMBUSTION TURBINE, 95.995 ACRES - ADDL COST	427,500.00 4,742.00	01/08 01/08	01/08 01/08	
18 19	HEATER, WATER, 80 GALLON TANK, ELECTRIC HQ FIREWALL, BRYAN ROAD SUB, CISCO ASA 5510	2,873.91	01/08	01/08	
20	FIREWALL, WILSON EHV, CISCO ASA 5510	2,873.90	01/08	01/08	
21	PC, LAPTOP, TOSHIBA PORTEGE R500, PWR MKT	2,612.65	01/08	01/08	Y
22	VEH#321 2008 CHEVY IMPALA, FUELS 2G1WB58K889230385	17,700.94	01/08	01/08	
23	CHECK PROCESSING SYSTEM - REFUND	(9,988.00)	02/08	02/08	
24	GIS, MONITOR, DISPATCH AREA MEADE CO BBURG	1,108.72	02/08	02/08	Y
25	GIS, MONITOR, DISPATCH AREA MEADE CO HBURG	1,108 72	02/08	02/08	Y
26	SAN, STORAGE AREA NETWORK PC. DELL PRECISION 390 DESKTOP - ENERGY CONTROL	65,658.60 2,263.95	02/08 02/08	02/08 02/08	Y
27 28	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263 95	02/08	02/08	Ý
20	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08	Ŷ
30	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08	· Y
31	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263 95	02/08	02/08	Y
32	GIS, COMPUTER, DELL VOSTRO 1500, BERT THOMAS	2,410.08	02/08	02/08	Y
33	PC, LAPTOP, DELL LATITUDE - MCADAMS	1,829.36	02/08	02/08	Y
34	PC, LAPTOP, DELL LATITUDE - BURNS	1,829.36 1,829.36	02/08 02/08	02/08 02/08	Y Y
35 36	PC, LAPTOP, DELL LATITUDE - YOCKEY PC, LAPTOP, DELL LATITUDE - BERTRAM	1,829.36	02/08	02/08	Y
37	PC, LAPTOP, DELL LATITUDE - MYERS	1,829.36	02/08	02/08	Ŷ
38	PC, LAPTOP, DELL LATITUDE - GREG HITE	1,829.36	02/08	02/08	Y
39	PC, LAPTOP, DELL LATITUDE	1,829.36	02/08	02/08	Y
40	VEH#322 2008 CHEVY IMPALA 2G1WB58K489279499	17,700.94	02/08	02/08	
41	TESTING EQUIPMENT, TRANSFORMER, M5200	18,048.84	03/08	03/08	
42	SAN, STORAGE AREA NETWORK - ADDL. COSTS	50,158.26	03/08	03/08	V
43	GIS, COMPUTER, DELL OPTIPLEX 755, SN 77049F1	1,284 47 2,664 53	03/08 03/08	03/08 03/08	Y Y
44 45	GIS, COMPUTER, DELL LATITUDE ATG SN HFSK9FI SERVER, EXCHANGE, IBM SYSTEM X3650 RACKMOUNT	6,965.47	03/08	03/08	Ý
46	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291 66	03/08	03/08	Ý
47	GIS COMPUTER, DELL LATITUDE ATG D630	2,291 66	03/08	03/08	Y
48	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291 66	03/08	03/08	Y
49	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.66	03/08	03/08	Y
50	GIS, COMPUTER, DELL LATITUDE ATG G630	2,291.67	03/08	03/08	Y
51	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08 03/08	03/08 03/08	Y Y
52 53	GIS, COMPUTER, DELL LATITUDE ATG D630 GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67 2,291.67	03/08	03/08	Ý
54	GIS, COMPUTER, DELL LATITUDE ATG D000	2,291 67	03/08	03/08	Ý
55	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08	Ý
56	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291 67	03/08	03/08	Y
57	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291 67	03/08	03/08	Y
58	PC, DOCUMENT IMAGING SYSTEM, DELL OPTIPLEX 755	916.00	03/08	03/08	
59	VEH#324, 2008 CHEVY IMPALA 2G1WB58K981237716	16,725 74	03/08	03/08	
60 61	VEH#325, 2008 CHEVY IMPALA, 2G1WB58K381245617 TEST EQUIPMENT, DOMINO USS, DEW POINT METER	16,725 74 7,867.05	03/08 03/08	03/08 03/08	
62	LAND, COMBUSTION TURBINE, 95.995 ACRES -ADDL. COST	875.00	04/08	03/08	
63	CHAIR, LAZBOY EXECUTIVE HIGH BACK - YOCKEY	619.04	04/08	04/08	
64	CABINET, 45 GALLON FLAMMABLE LIQUID STORAGE	768.92	04/08	04/08	
65	SAN, STORAGE AREA NETWORK-CISCO ETHERNET SWTCH	1,908.00	04/08	04/08	
66	PC, DELL OPTIPLEX 755 MINI TOWER - HARWOOD	1,127 86	04/08	04/08	Y
67	FIREWALL, CISCO ASA 5510, ALT. CONTROL EMS	2,954.31	04/08	04/08	
68	FIREWALL, CISCO ASA 5510, ALT CONTROL EMS	2,954.31	04/08	04/08	
69 70	FIREWALL, CISCO ASA 5510 HDQTRS EMS FIREWALL, CISCO ASA 5510 HDQTRS EMS	2,954.31 2,954.31	04/08 04/08	04/08 04/08	
70	FIREWALL, CISCO ASA 5510, ALT. CONTROL VPN-DSL	2,954.31	04/08	04/08	
72	FIREWALL, CISCO ASA 5510, ET&S	2,954 30	04/08	04/08	
73	GIS, COMPUTER, MOTION TABLET LE1700	2,072 37	04/08	04/08	Y
74	GIS, COMPUTER, MOTION TABLET LE1700	2,072.37	04/08	04/08	Y
75	PRINTER, IBM INFOPRINT 1767 - ACCOUNTING 2ND FLOOR	5,604 75	04/08	04/08	
76	PRINTER, IBM INFOPRINT 1767 - 1ST FLOOR	5,604.75	04/08	04/08	
77 78	PC, LAPTOP, DELL LATITUDE XT - KELLY NUCKOLS SURVEILLANCE SYSTEM - ET&S	4,104.69 2,735.89	04/08 04/08	04/08 04/08	Y
79	LAND, COMBUSTION TURBINE, 95.995 ACRES-ADDL. COST	92.50	04/08	04/08	
80	CHAIR, EXECUTIVE TILT, BLACK LEATHER, YEARY	718.27	05/08	05/08	
81	CHAIR, EXECUTIVE TILT, BLACK LEATHER, ALVEY	718.28	05/08	05/08	
82	DESK, WITH HUTCH DMIL UNIT	795.00	05/08	05/08	
83	SOFTWARE, TRACK-IT IT PROFESSIONAL - ADDL COSTS	8,287.60	05/08	05/08	
84	GIS, SERVER, DELL 1950, WEB UTILITY CENTER	3,507.84	05/08	05/08	Y
85 86	GIS, COMPUTER, PANASONIC TOUGHBOOK 52	2,957.25	05/08	05/08	Y
86	GIS, COMPUTER, PANASONIC TOUGHBOOK 52 Item 5c.	2,957 25	05/08	05/08	Y

Item 5c. Page 1 of 4

BIG RIVERS ELECTRIC CORPORATION Transmission and General Plant Capital Expenditures for Test Year
Commission Staff's Third Data Request - Item 5c

	Commission Staff's Third Data Request - Item 5c				
		Capital Exp	Begin	End	Recurring*
1	PROJECT DESCRIPTION	<u>12/07-11/08</u>	Date	Date	<u>Y=Yes</u>
87 88	FIREWALL, MICROSOFT, EXCHANGE SERVER PC, LAPTOP, DELL LATITUDE D630 - LITTREL	1,417.75 1,461.73	05/08 05/08	05/08 05/08	Y
89	PC, LAPTOP, DELL LATITUDE D630 - BURNS	1,461.74	05/08	05/08	Y
90	PC, LAPTOP, DELL LATITUDE D630 - THOMPSON	1,461.74	05/08	05/08	Ý
91	SAN, STORAGE AREA NETWORK, BACK-UP ALT, CNTR	59,059.20	05/08	05/08	
92	PRINTER, HP LASERJET 5200 - ENERGY CONTROL	3,146.34	05/08	05/08	
93	GIS SOFTWARE FOR SERVER, MS OFFICE	769.51	05/08	05/08	
94	GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
95	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
96 97	GIS, COMPUTER, DELL LATITUDE D830	2,029 30 2,029 30	05/08 05/08	05/08 05/08	Y Y
97	GIS, COMPUTER, DELL LATITUDE D830 GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
99	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Ý
100	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Ý
101	GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Ý
102	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
103	GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
104	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
105	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
106	GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
107 108	GIS, COMPUTER, DELL LATITUDE D830 GIS, COMPUTER, DELL LATITUDE D830	2,029 30 2,029 30	05/08 05/08	05/08 05/08	Y Y
109	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Ý
110	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Ŷ
111	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Ý
112	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
113	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
114	GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
115	GIS, COMPUTER, DELL LATITUDE D830	2,029.30	05/08	05/08	Y
116	GIS, COMPUTER, DELL LATITUDE D830	2,029.29	05/08	05/08	Y
117 118	GIS, COMPUTER, DELL LATITUDE D830 VEH#326, 2008 CHEVY COLORADO, 1GCCS39E988215462	2,029.29 17,115.00	05/08 05/08	05/08 05/08	Y
119	VEH#316, 2008 INT'L 7500, BUCKET 1HTWWAZT98J041926	111,550.98	05/08	05/08	
120	TESTING EQUIPMENT, VOLTAGE DETECTOR MULTI 1-40 KV	731.29	05/08	05/08	
121	CAMERA, CANON SPEEDLITE 430 EX	1,015.45	05/08	05/08	
122	CAMERA, CANON DIGITAL REBEL XTI SLR	931.95	05/08	05/08	
123	CAMERA, ZOOM LENS, DIGITAL REBEL	1,526 39	05/08	05/08	
124	TEST EQUIPMENT, CIRCUIT BREAKER	11,418 66	06/08	06/08	
125	SAN, STORAGE AREA NETWORK, SW REPLAY MANAGER	3,311.44	06/08	06/08	
126	SAN, STORAGE AREA NETWORK, BACK-UP ALT, CONT	44,887 52	06/08	06/08	
127 128	SOFTWARE, LASERVAULT, WEB INTERFACE UPGRADE SERVER, IBM X3550 RACK	9,500.00	06/08	06/08	V
120	SERVER, IBM X3550 RACK	5,666.48 5,666.48	06/08 06/08	06/08 06/08	Y Y
130	SERVER, IBM X3550 RACK	5,666 48	06/08	06/08	Ý
131	SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Ŷ
132	SERVER, IBM X3550 RACK	5,666.49	06/08	06/08	Y
133	SERVER, IBM X3550 RACK	5,666.49	06/08	06/08	Y
	SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
135		5,666 49	06/08	06/08	Y
136 137	PC, LAPTOP, DELL LATITUDE XT - BURNS MERCER WIRING, ETHERNET - ENERGY CONTROL	3,675.65	06/08	06/08	Y
138	FIREWALL, CISCO ASA5510, REMOTE E-MAIL & SHRD FLDR	7,418.86 3,151.97	06/08 06/08	06/08 06/08	
139	PC, DELL OPTIPLEX 755 MINI TOWER - SEARS	1,042.94	06/08	06/08	Y
140	PC, DELL OPTIPLEX 755 MINI TOWER - RECEPTIONIST	1,042.95	06/08	06/08	Ý
141	PC, DELL OPTIPLEX 755 MINI TOWER - HANER	1,042.95	06/08	06/08	Ŷ
142	PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675.09	06/08	06/08	Y
143	PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675.09	06/08	06/08	Y
144	PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
145 146	PC, LAPTOP, LENOVO THINKPAD T61 - BOARD PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675.09	06/08	06/08	Y
140	PC, LAPTOP, LENOVO THINKPAD T61 - BLACKBURN	1,675.09 1,675.09	06/08 06/08	06/08	Y
148	PC, LAPTOP, LENOVO THINKPAD T61 - CORE	1,675.09	06/08	06/08 06/08	Y Y
149	PC, LAPTOP, LENOV THINKPAD T61 - MITCHELL	1,675.10	06/08	06/08	Y
150	VEH#323, 2008 CHEVY 1 TON TRUCK - SERVICE BODY	7,177.50	06/08	06/08	•
151	TESTING EQUIPMENT, VOLTAGE DETECTOR MULTI 1-40KV	731.29	06/08	06/08	
152	A/C UNIT, CARRIER HCA 183P	575.00	07/08	07/08	
153	A/C UNIT, CARRIER KCA 183P	575.00	07/08	07/08	
154 155	A/C UNIT, CARRIER KCA 183P A/C UNIT, CARRIER KCA 183P	575.00	07/08	07/08	
155	TEST EQUIPMENT, WATTHOUR METER	575 00 15,465,88	07/08	07/08	
157	PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	13,465.68	07/08 07/08	07/08 07/08	Y
158	PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Ý
159	PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Ý
160	PC, LAPTOP, LENOVO THINKPAD T61, ADDL. COSTS	132 50	07/08	07/08	Ý
161	PC, LAPTOP, LENOVO THINKPAD T61, ADDL. COSTS	132.50	07/08	07/08	Ý
162	PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
163 164	PC, LAPTOP, LENOVO THINKPAD T61, ADDL. COSTS	132.50	07/08	07/08	Y
164	PC, LAPTOP, LENOVO THINKPAD T61, ADDL. COSTS PRINTER, PAYROLL CHECKS, ST953ON SECURE SN 792D8NR	132.50	07/08	07/08	Y
166	PC, DOCUMENT IMAGING SCAN STATION, BLACK TOWER	2,663.42 1,369.00	07/08 07/08	07/08	
167	GIS, COMPUTER, DELL LATITUDE D830	2,953 41	07/08	07/08 07/08	Y
168	GIS, COMPUTER, DELL LATITUDE D830	2,953.41	07/08	07/08	Ý Y
169	GIS, COMPUTER, DELL LATITUDE D830	2,953.41	07/08	07/08	Ý
170	GIS, COMPUTER, DELL LATITUDE D830	2,953.41	07/08	07/08	Ý
171	GIS, COMPUTER, DELL LATITUDE D830 Item 5c.	2,953.42	07/08	07/08	Y

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# **BIG RIVERS ELECTRIC CORPORATION**

Transmission and General Plant Capital Expenditures for Test Year Commission Staff's Third Data Request - Item 5c

	Commission Staff's Third Data Request - Item 5c				
		Capital Exp	Begin	End	Recurring*
1	PROJECT DESCRIPTION	<u>12/07-11/08</u> 2,953.42	<u>Date</u> 07/08	<u>Date</u> 07/08	Y=Yes Y
172	GIS, COMPUTER, DELL LATITUDE D830 GIS, COMPUTER, DELL LATITUDE D830	2,953.42	07/08	07/08	Y
173	GIS, COMPUTER, DELL LATITUDE D830	2,953.42	07/08	07/08	Ý
175	GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
176	GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
177	GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
178	GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
	VEH#323, 2008 CHEVY 1 TON TRUCK 1GBHK39648E198400	31,573 16	07/08	07/08	
	VEH#328, 2008 CHEVY C1500 1GCEK190382133478	22,187 92	07/08	07/08	
	VEH#327, 2008 CHEVY K1500 2GCEK19J581135993	22,187.92 23,956.00	07/08 07/08	07/08 07/08	
	VEH#329, 2008 CHEVY 1 TON 1GBJC34K58E184850 TEST EQUIPMENT, TRANSFORMER, M5400	16,000.00	08/08	08/08	
	SAN, CHANNEL CARDS AND CISCO EXPANSION KIT	28,441.28	08/08	08/08	
	DOCUMENT NUMBERING MACHINE, SHEAR TECH DS-6500	2,394 54	08/08	08/08	
	SOFTWARE, LASERFICHE, WEB INTERFACE UPGRADE	55,595.10	08/08	08/08	
187	SERVER, EXCHANGE, IBM SYSTEM X3650 RACKMOUNT	10,567.26	08/08	08/08	Y
	GIS, COMPUTER, DELL LATITUDE ATG D630	3,440.42	08/08	08/08	Y
	GIS, COMPUTER, DELL LATITUDE ATG D630	3,440 43	08/08	08/08	Y
	FIREWALL, PALO ALTO NETWORKS PA2050, INTERENT	28,047.00	08/08	08/08	
	FIREWALL, PALO ALTO NETWORKS PA2050, INTERNET	28,047 00	08/08	08/08	
	SOFTWARE, STANDGUARD ANTI-VIRUS, COOP WEB SERVER VEHICLE LOCATION SYSTEM-3500 VEHICLE TRACKING UNIT	4,480.00 553.03	08/08 08/08	08/08 08/08	
	VEHICLE LOCATION SYSTEM-3000 VEHICLE TRACKING UNIT	553.03	08/08	08/08	
	ELECTRONIC ACCESS CONTROL SYSTEM, OFFICE DOOR	5,946.50	08/08	08/08	
	ELECTRONIC ACCESS CONTROL SYSTEM, OFFICE DOOR	5,946.50	08/08	08/08	
	GIS, COMPUTER, LE1700 TABLET	2,095 77	09/08	09/08	Y
198	GIS, COMPUTER, LE1700 TABLET	2,095.77	09/08	09/08	Y
199	GIS, COMPUTER, LE1700 TABLET	2,095.78	09/08	09/08	Y
200	GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
201	GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
	GIS, COMPUTER, LE1700 TABLET	2,095.78	09/08	09/08	Y
	SOFTWARE, SUNGARD AVANTGARD PAYMENT SYS - PAYROLL FIREWALL, PALO ALTO TRANSCEIVER FOR PA2050	7,547.00 556.50	09/08 09/08	09/08	
	FIREWALL, PALO ALTO TRANSCEIVER FOR PA2050	556.50	09/08	09/08	
	GIS, COMPUTER, THINKPAD T61 - THWEATT	1,398 47	09/08	09/08	Y
	NETWORK ACCESS CONTROL, "NAC" CISCO	7,445.26	09/08	09/08	·
	NETWORK ACCESS CONTROL, "NAC" CISCO	7,445.27	09/08	09/08	
	VEH#329, 2008 CHEVY 1 TON, SERVICE BODY	12,674.54	09/08	09/08	
210	OIL PURIFICATION UNIT, VEH#115 2400 GPH BARON	131,572.50	09/08	09/08	
	VEH#316, UTILITY LIFT BUCKET MOUNTED ON INT'L 7500	164,078 50	10/08	10/08	
	OIL PURIFICATION UNIT, VEH#115 - ADDL. COSTS	132,820.50	10/08	10/08	
	UTILITY VEHICLE, JOHN DEERE GATOR XUV 6201	12,114.13	10/08	10/08	
	TEST SET, T1, COMMUNICATION, TB2310-PRI	1,501.38 27,679.20	11/08 11/08	11/08 11/08	
	SAN, STORAGE AREA NETWORK, EXPANSION SAN, STORAGE AREA NETWORK, EXPANSION	11,130.00	11/08	11/08	
	DISK DRIVE, 300 GB HOT SWAP	900.76	11/08	11/08	
	DISK DRIVE, 300 GB HOT SWAP	900.76	11/08	11/08	
	DISK DRIVE, 300 GB HOT SWAP	900.76	11/08	11/08	
220	DISK DRIVE, 300 GB HOT SWAP	900.76	11/08	11/08	
221	DISK DRIVE, 300 GB HOT SWAP	900.76	11/08	11/08	
222	DISK DRIVE, 300 GB HOT SWAP	900.77	11/08	11/08	
	DISK DRIVE, 300 GB HOT SWAP	900 77	11/08	11/08	
224	DISK DRIVE, 300 GB HOT SWAP	900.77 900.77	11/08	11/08	
225 226	DISK DRIVE, 300 GB HOT SWAP GIS, COMPUTER, DELL LATITUDE LAPTOP	2,154 97	11/08 11/08	11/08 11/08	Y
227	WRENCH, IMPACT WITH ADJUSTABLE TORQUE, FAIRMONT	941.28	11/08	11/08	1
228	Right of Ways	601,954.40	12/07	11/08	
229	POLE REPLACEMENTS	343,996 24	12/07	11/08	
230	PEABODY 69 KV LINE RETIREMENT	826.33	12/07	12/07	
231	NEW HARDINSBURG/FORDSVILLE LINE 12-E MODIFY	2,296.92	12/07	12/07	
232	CEREDO ELECTRIC MOTOR OPERATORS	1,371.43	12/07	01/08	
233	REID 161 KV AIR BREAK SWITCHES	9,850.03	12/07	08/08	
234		40,667.00	12/07	08/08	
235 236	GENEVA JCT STEEL POLE SWITCHING STRUCTURE UTICA SUBSTATION STEEL POLE SWITCHING STRUCTURE	924.95 4,675.82	12/07 12/07	10/08 10/08	
230	MICROWAVE SITE BATTERIES	15,478.58	12/07	10/08	
238	HARDINSBURG BATTERY AND RACK	13,064.55	07/08	10/08	
239	REID/ONTON LINE RECONDUCTOR	541,565.92	12/07	11/08	
240	MIDWAY 69 KV LINE	289,522.69	12/07	11/08	
241	HARDINSBURG/CLOVERPORT 138 KV LINE MODIFY	37,135.68	08/08	11/08	
	METER	357.68	12/07	11/08	
	DC POWER PANEL	778.32	12/07	11/08	
	POTENTIAL TRANSFORMER	3,152.85	12/07	11/08	
245 246	Meade Co 161 kV line terminal Falls of Rough/McDaniels 69 kV line	66,139.82 38,493.22	12/07 12/07	11/08	
	Oil spill prevention control and countermeasures	11,381.31	12/07	11/08 11/08	
	Reid/Daviess Co Line 6-A reconductor	1,054,430 79	12/07	11/08	
249	Skillman Tap/Meade Co 161 kV line	717,936.64	12/07	11/08	
250	McCracken so sub line terminal for Olivet Tap	20,749 83	12/07	11/08	
	Daviess Co EHV substation	2,451,406.48	12/07	11/08	
	US 60 Bypass line relocation	222,615 63	12/07	11/08	
253	Digital microwave radio system	3,380,698.74	12/07	11/08	
	Henderson/Vectren Line 16-B reroute	768,816.31	12/07	11/08	
255 256	Olivet Church Rd Tap 69 kV line Wilson to Hardinsburg/Paradise 161 kV line Item 5c.	439,097.28 16,702.94	12/07	11/08	
200		10,702.94	12/07	11/08	

	Transmission and General Plant Capital Expenditures for Te				
	Commission Staff's Third Data Request - Item 5c				<b>D</b>
		Capital Exp	Begin	End	Recurring*
1	PROJECT DESCRIPTION	<u>12/07-11/08</u>	Date	Date	Y=Yes
257	Two way radio system	408,050.72	12/07	11/08	
258	Patriot Coal Freedom Mine Niagara Portal line	128,442.55	12/07	11/08	
259	Headquarters building renovation	39,255.00	02/08	11/08	
260	Hopkins/S Hansen line reconductor	284,946.78	02/08	11/08	
261	White Oak Substation	14,803.15	07/08	11/08	
262	Armstrong Dock 69 kV line	7,808.80	07/08	11/08	
263	JPCalvert City PT & CT	1,185 32	11/08	11/08	
264	Wilson EHV line 19-F	186.32	12/07	11/08	
265	Wilson 161 kV line to Centertown Tap Line 7-B	130,674.67	12/07	11/08	
266	Erora Group study-Cash Creek	71.07	12/07	11/08	
267	Reid EHV 345 kV Vectren line terminal	1,453 38	12/07	11/08	
268	Armstrong Dock 69 kV line	4,271.53	12/07	11/08	
269	Armstrong/Trukey Run Mine 69 kV line	601.92	12/07	11/08	
270	Centertown/KU 69 kV line	413.61	12/07	11/08	
271	Plant OC3 Sonet digital microwave	100,170 32	01/08	11/08	
272	Plant/Hdqtrs telephone network	11,985.89	01/08	11/08	
273	Modify Line 5-B for KDOT	1,479 94	01/08	11/08	
274	Modify Line 3-A for structure	1,280.73	05/08	11/08	
275	Publications building renovations	14,250.00	06/08	11/08	
276	Cumberland River crossing structure investigation	224.83	06/08	11/08	
277	National Alum switchgear addition	209.33	06/08	11/08	
278	Coleman/Newtonville 161 kV line reconductor	440 01	06/08	11/08	
279	Kenergy digital microwave overbuild	243.73	06/08	11/08	
280	Caldwell Springs/Cumberland 69 kV line	2,057.03	08/08	11/08	
281	Madisonville 69 kV line clearance problems	652.89	08/08	11/08	
282	Wilson substation facilities	267.32	09/08	11/08	
283	Wilson/Centertown 69 kV line	672.48	09/08	11/08	
284	Wolf Hills Tap Line 9-1 modification	225.58	09/08	11/08	
285	Cumberland River Resource Line	9,020 00	12/07	11/08	
286	Accrual to Cash Adjustment**	(122,024 75)	12/07	11/08	

287 Total Transmission & General Plant Capital Expenditures for Test Year

s for Test Year 14,331,922.69

• Big Rivers defines a "recurring" asset as any asset replaced on a routine scheduled basis. Assets that are included in this category include lap top computers (3 years), desk top computers (4 years) and computer servers (5 years). All other assets are replaced when they are no longer useful

\*\*Generally represents the increase in Transmission and A&G capital expenditure-related accounts payable, a source of cash.

Item 5c. Page 4 of 4

# BIG RIVERS ELECTRIC CORPORATION Total Capital Expenditures from 1999-2008 PSC Third Data Request-Question 5(d)

			Transmission	Total				
Capital Expenditures	Non-Incremental	Incremental	& General Plant	Capital Exp				
1999	2,859,511	*	(407,465)	2,452,046				
2000	7,257,432	910,235	2,944,772	11,112,439				
2001	4,824,000	2,837,431	5,761,755	13,423,186				
2002	5,512,000	10,951,917	5,235,629	21,699,546				
2003	5,637,000	10,015,298	5,744,901	21,397,199				
2004	5,763,000	1,419,452	5,020,977	12,203,429				
2005	5,892,000	1,014,676	5,997,776	12,904,452				
2006	6,426,996	(2,900)	6,764,463	13,188,559				
2007	6,572,004	(19,820)	12,130,235	18,682,419				
2008	6,720,000	411,237	15,629,112	22,760,349				
Total	57,463,943	27,537,526	64,822,155	149,823,624				

# Western Kentucky Energy 2009 Capital Budget

# Shared Non-Incremental

### Draft

				Claud															
			WKEC Gross	City of Henderson		WKEC Net				ADD	MAY	JUN	JUL	AUG	SEP	OCI	NOY	DEC	YEAR
		n hata	Capital Budget	Portion	BREC Portion	Capital Budget	JAN	FEB	MAR	APR	RULL	2013							
	Project #	Description																	120,000
						120,000					60,000	60,000							765,000
	COLEMAN	C-3 Condenser Vacuum Pump Replacement	120,000	0	0	765,000					382,500	382,500							1,920,000
	Unassigned	C-3 Deflector Wall Replacement	765.000	0	0	1,920,000					960,000 125,000	125.000							250,000
	Unpssigned	C-3 hot end primary tube replacement	250,000	0	0	250,000					150,000	150,000							300,000 100,000
		C-3 Boiler Insulation	300,000	0		300,000					50,000	50,000							300,000
	Unassigned	C-3 A Mill Liner Replacement with inlet suger	100,000	0		100.000					150,000	150,000							160.000
		C-3 Soot Blower Replacement C-3 A & B PA Fan Housing Replacement	300,000	0	-	300.000					80,000	80.000							1,065,000
	Unassigned Unassigned	C-3 PA Hot/Cold/Rating Damper Drivers	160,000	0	-	1,065,000					532,500	532,500							90,000
	WK09C015B	C-3 B Buss 4160v Switchgear Replacement	1,065.000	0		90.000					45,000	45,000		10,000		10,000			100,000
	Unassigned	C-3 Slag Grinder Replacement	90.000 100.000	0	_	100,000	10,000		20,000	10,000	10,000	30,000	80,000	10,000					80,000
	Unassigned	Capital Valve Replacement	80,000	Č		80,000								200,000					200.000 270,000
	Unessigned	Ash Sluice Pump	200.000	(	0	200,000					270,000								\$0,000
	Unassigned	Circulating Water Pump C-3 Expansion joints (4), air heater air side & gas side	270.000	(		270,000							50,000						20.000
	Unassigned Unassigned	Conveyor Belt Replacement	50.000	(		50,000 20,000						20,000							25.000
	Unassigned	PI Server and SemAPI Replacement	20,000			25,000							25,000						15.000
	Unassigned	Uperade CEM's (herdware bypass stocks)	25,000			15,000		15,000				100,000							165,000
	Unassigned	Purchase Conductor License (another client)	165,000			165,000	25,000		40,000			15,000							15,000
	Unassigned	C3 DCS Sequence of Events (includes GPS Clock)	15.000			15,000					115,000								115,000
	Unassigned	DMZ Server Replacement Precipitator Controls/Kirk Key Upgrade	115,000	4		115,000	12.000												70,000
-	Unassigned Unassigned	C3 monitor replacement including 40° alarm monitor	12,000		-	70,000	70,000								85,000				85,000
lten Page	Unassigned	C3 DCS power supplies	70,000		-	85,000	10,000								83,000				25.000
Item	Unassigned	Coal Handling flop gate 7, 9, and 11 replace	85.000 25,000		-	25,000				25,000					120,000				120,000
e e	Unassigned	Replace number 1 and 17 belt scale	120,000		0 0	120,000						75,000							75,000
2 B	Unossigned	Barge Unloader Bucket C-3 CEM Duct Gas Analyser	75,000		0 0	75.000						65,000							55,000
	Unassigned	4160 Switchgear (2) Replacement for crusher house	65,000		0 0	65,000				55,000									160,000
of	Unassigned Unassigned	Barge Unloader 480 Breaker Replacement	55.000		0 0							160,000							65,000
	Unassigned	C-3 480 Volt MCC replacement (2)	160,000		0 0	65,000	65,000												65,000
S	Unassigned	C-3 DCS Controllers Replacement	65,000		0 0						65,000								150,000
						65,000					00,000								
	Unassigned	Plant vibration monitoring replacement	65,000		0 0 0 0	65,000 150,000	150,000				00,000								
	Unassigned Unassigned	Plant vibration monitoring replacement Replace underground Natural Gas line	65,000		-	150,000			(0.000	80 000		3,000,000	155,000	210,000	205,000	10,000		-	7,072,000
	Unassigned	Replace underground Natural Gas line			-	150,000	150,000 332,000	15,000	60,000	90,000	2,995,000	3,000,000	155,000	210,000	205,000	10,000			7,072,000
		Replace underground Natural Gas line	150,000		0 0	150,000		15,009	60,000	90,000	2,995,000	3,000,000	155,000		205,000	10,000	25 000		7,072,000
	Unassigned Total Colem	Replace underground Natural Gas line	150,000		0 0	150,000			60,000	90.000	2,995,000 25.000	3,000,000	155,000	210,000 25,000	205,000	10,600	25,000		
	Unassigned Total Colem GREEN	Replace underground Natural Gas line	150,000 7,072,000 100,000		0 0 0 0	150,000 7,072,000 100,000		15,000 25,000	35,000	100,000	2,995,000 25.000 50.000	3,000,000	155,000		205,000	10,000	25,000	-	100.000 185.000 1,000,000
	Unassigned Total Colem	Replace underground Natural Gas line	150,000 7,072,000 100.000 185,000		0 0 0 0	150,000 7,072,000 100,000 185,000				100,000	2,995,000 25.000 50.000 300.000				205,000		25,000		100.000 185.000 1,000,000 80,000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned	Replace underground Natural Gas line ian GN - Capital Valves G2 - Rol Fersory Turbine Controls/ETS G2 - Rol Fersoritors Field (4th & 5th Field)	150,000 7,072,000 100,000			150,000 7,072,000 100,000 185,000 1,000,000 80,000			35,000 100,000	100,000 100,000 20,000	2,995,000 25.000 50.000	<b>3,000,000</b> 20,000	155,000 20,000		205,000		25,000		100.000 185.000 1,000,000 80,000 80,000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervsory Turbine Controls/ETS G2 - Rpl Precipitator Field (4th & 5th Field) GN - Conveyor Belts	150,000 7,072,000 100.000 185.000 1,000,000 80,000 80,000			150,000 7,072,000 100,000 1,000,000 1,000,000 80,000 80,000			35,000 100,000 50,000	100,000	2,995,000 25.000 50.000 300.000				205,000	500,000	25,000		100.000 185.000 1,060,000 80,000 80,000 80,000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervsorv Turbine Controls/ETS G2 - Rpl Presipitor Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive	150,000 7,072,000 100,000 185,000 1,000,000 80,000 80,000 80,000 80,000			150,000 7,072,000 100,000 185,000 1,000,000 80,000 80,000 80,000 80,000			35,000 100,000	100,000 100,000 20,000 30,000	2,995,000 25.000 50.000 300.000				205,000		25,000		100.000 185.000 1,000,000 80,000 80,000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rpl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thicknerr Rake Drive G2 - Rpl Thicknerr Rake Drive GN - Bited Pumps (Q): 23 (5&6 of 8)	150,000 7,072,000 100,000 1,000,000 1,000,000 80,000 80,000 80,000 90,000			150,000 7,072,000 100,000 185,000 1,000,000 80,000 80,000 9 80,000 9 80,000 9 80,000			35,000 100,000 50,000 50,000 7,000	100,000 100,000 20,000 30,000 30,000 30,000	2,995,000 25,000 50,000 300,000 20,000				205,000	500,000	25,000	-	100.000 185.000 1,000.000 80.000 80.000 90.000 7.000 1,100.000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Prespitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive GN - Bleed Pumps (Q1y. 2) (5& 6 of 8) G2 - Inlet Scrubber Operator	150,000 7,072,000 185,000 80,0000 80,0000 80,0000 80,0000 80,0000 80,0000 80,00000000			150,000 7,072,000 100,000 185,000 1,000,000 80,000 80,000 9,000 9,000 9,000 9,000 9,000		25,000 250.000	35,000 100,000 50,000 50,000 7,000 250,000	100,000 100,000 20,000 30,000 30,000 30,000 250,000	2,995,000 25.000 50.000 300.000				205,000	500,000	25,000	-	100.000 185.000 30.000 80.000 80.000 90.000 7.000 1.100.000 300.000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Precipitor Field (4th & 5th Field) GN - Convayor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Bild Fumps (Q1y, 2) (5& 6 of 8) G4 - High Hopper	150,000 7,072,000 100,000 185,000 80,000 80,000 80,000 90,000 7,000 00 1,100,000			150,000 7,072,000 100,000 185,000 185,000 80,000 80,000 9,0000 9,0000 9,0000 9,00000000		25,000	35,000 100,000 50,000 50,000 7,000	100,000 100,000 20,000 30,000 30,000 30,000 250,000 100,000	2,995,000 25,000 50,000 300,000 20,000				205,000	500,000	25,000	-	100.000 185.000 1,000.000 80.000 90.000 90.000 1,100.000 100.000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Bernay (2), 23 (5& 6 of 8) G2 - Inlet Serubber Operator G2 - Air Hater Gas Outlet Exp Joints	150,000 7,072,000 185,000 80,0000 80,0000 80,0000 80,0000 80,0000 80,0000 80,00000000			150,000 7,072,000 160,000 160,000 160,000 160,000 160,000 17,000 17,000 1,100,000 1,100,000 100,000 100,000		25,000 250.000	35,000 100,000 50,000 50,000 7,000 250,000	100,000 100,000 20,000 30,000 30,000 30,000 250,000	2,995,000 25,000 50,000 300,000 20,000			25,000		500,000	25,000		100.000 185.000 1,000,000 80,000 90,000 90,000 1,100,000 100,000 15,000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rpl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thicknerr Rake Drive G2 - Rpl Thicknerr Rake Drive G3 - Bleed Pumps (Qiy. 2) (5&6 of 8) G2 - Liptath Hopper G2 - Air Heater Gas Outlet Exp Joints GN - Bcicoling Tover Deck	150,000 7,072,000 185,000 1,000,000 80,000 80,000 90,000 90,000 1,000,000 100,000 100,000 15,000			150,000 7,072,000 100,000 185,000 80,000 80,000 90,000 90,000 1,100,000 1,100,000 1,100,000 0,15,000 0,15,000		25,000 250.000	35,000 100,000 50,000 50,000 7,000 250,000	100,000 100,000 20,000 30,000 30,000 30,000 250,000 100,000	2,995,000 25,000 50,000 300,000 20,000		20,000			500,000	25,000		100.000 185.000 80.000 80.000 90.000 90.000 7.000 1.100.000 100.000 15.000 300.000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervsory Turbine Controls/ETS G2 - Rpl Presipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Bit Garbar Operator G2 - Flysh Hopper G2 - Air Heater Gas Outlet Exp Joints GN - Fite Water Pump Diseal	150,000 7,072,000 185,000 88,000 80,000 80,000 90,000 7,000 1,100,000 100,000 15,000 300,000			150,000 7,072,000 160,000 183,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 7,000 0 7,000 0 7,000 0 300,000 0 130,000 0 300,000 0 300,000		25,000 250,000 100,000	35,000 100,000 50,000 50,000 7,000 250,000	100,000 100,000 20,000 30,000 30,000 30,000 250,000 100,000	2,995,000 25,000 50,000 300,000 20,000		20,000	25,000		500,000	25,000		100.000 185.000 1,000,000 80,000 90,000 90,000 1,100,000 100,000 15,000
	Unassigned Total Colem GREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rpl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Bild Fumps (Q), 22 (5& 50 f 8) G2 - Linet Scrubber Operator G2 - Fiyash Hopper G2 - Air Heater Gas Outlet Exp Joints GN - File Water Pump Diesel G1 - Mill Gearbox G2 - Inital West SH Spray Venturi	150,000 7,072,000 100,000 185,000 80,000 80,000 80,000 90,000 7,000 90,000 10,0000 10,0000 15,000 15,000 300,000 275,000			150,000 7,072,000 100,000 185,000 88,000 88,000 9,000 9,000 9,1100,000 1,1100,000 1,1100,000 1,1100,000 1,1100,000 1,15,000 2,15,000 0,275,000		25,000 250.000	35,000 100,000 50,000 7,000 250,000 100,000	100,000 100,000 20,000 30,000 30,000 30,000 100,000 100,000 125,000	2,995,000 25,000 30,000 20,000 350,000		20,000	25,000		500,000	25,000	-	100.000 185.000 1,000.000 80.000 80.000 90.000 7.000 1,100.000 15.000 15.000 225.000
	Unassigned Total Colem GREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Repl Presepitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Repl Thickener Rake Drive G2 - Repl Scubber Operator G2 - Inite Scubber Operator G2 - Linets Crubber Operator G2 - Linets Crubber Operator G2 - Airl Hater Gas Outlet Exp Joints GN - Repl Cooling Tower Deck GN - Repl Cooling Tower Deck G1 - Mill Gearbox G2 - Install Gearbox G2 - Install West SH Spray Venturi G2 - Repl SH Spray Venturi	150,000 7,072,000 185,000 185,000 80,000 80,000 80,000 80,000 90,000 7,000 1,100,000 100,000 100,000 15,000 15,000 15,000 45,000			150,000 7,072,000 160,000 183,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 80,000 0 7,000 0 7,000 0 7,000 0 300,000 0 130,000 0 300,000 0 300,000		250,000 100,000 50,000	35,000 100,000 50,000 7,000 250,000 100,000	100,000 100,000 30,000 30,000 30,000 30,000 250,000 100,000	2,995,000 25,000 50,000 300,000 20,000		20,000	25,000	50,000	500,000	- 25,000	-	100.000 185.000 1,000,000 80,000 80,000 90,000 7,000 1,100,000 100,000 100,000 15,000 300,000 225,000 300,000 165,000 300,000 165,000 300,000 165,000 300,000 165,000 155,0
	Unassigned Total Colem CREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Precipitor Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thicknerr Rake Drive G2 - Ryat Hicknerr Rake Drive G3 - Rpl Thicknerr Rake Drive G4 - Rpl Thicknerr Rake Drive G2 - Flyath Hopper G2 - Flyath Hopper G3 - Air Heater Gas Outlet Exp Joints GN - Bited Cooling Tower Deck GN - Fire Water Pump Diesel G1 - Mill Gestbox G2 - Inlyath West SH Spray Venturi G2 - Turbine Facking H <sup>2</sup> Dr Rova (also LP)	150,000 7,072,000 100,000 185,000 80,000 80,000 80,000 90,000 7,000 90,000 10,0000 10,0000 15,000 15,000 300,000 275,000			150,000 7,072,000 100,000 1,000,000 1,000,000 80,000 9,0000 9,0000 9,0000 9,00000000	332,000	250.000 100,000 50.000 45.000	35,000 100,000 50,000 7,000 250,000 100,000	100,000 100,000 20,000 30,000 30,000 30,000 100,000 100,000 125,000	2,995,000 25,000 30,000 20,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000	- 25,000	-	100.000 185.000 1,000.000 80.000 80.000 90.000 7,000 1,00.000 100.000 150.000 275.000 45.000 300.000 125.000
	Unassigned Total Colem GREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Iurbine Controls/ETS G2 - Rpl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Intel Scrubber Operator G2 - Lintest Gas Outlet Exp Joints GN - Fite Water Pump Diesel G1 - Nill Genbox G2 - Install West SH Spray Venturi G2 - Rubit SH Spray Venturi G2 - Rubit SH Shray Venturi G3 - Turbine Packing HP: PRows (also LP) GN - Ank Sture Pump (G 3)	150,000 7,072,000 100,000 185,000 80,000 80,000 90,000 7,000 00,000 100,000 100,000 15,000 275,000 45,000 275,000 168,000 168,000 168,000			150,009 7,072,000 185,000 80,000 80,000 9,000 9,000 9,000 9,000 9,1,100,000 9,1,100,000 9,1,100,000 9,100,000 9,100,000 9,100,000 9,100,000 9,100,000 9,100,000 9,150,0000 9,150,0000 9,150,0000000000000000000000000000000000	332,000	250.000 100,000 50.000 45.000	35,000 100,000 50,000 7,000 250,000 100,000	100,000 100,000 20,000 30,000 30,000 30,000 100,000 100,000 125,000	2,995,000 25,000 30,000 20,000 350,000		20,000	25,000 250,000 68,000	50,000	500,000	-	-	100.000 185.000 80.000 80.000 90.000 90.000 1.100.000 1.00.000 15.000 300.000 15.000 300.000 15.000 15.000 45.000 125.000 45.000 45.000
	Unassigned Total Colem CREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rip Precipitor Field (4th & 5th Field) GN - Convayor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Rpl Thickener Rake Drive G2 - Flyash Hopper G2 - Flyash Hopper G2 - Flyash Hopper G3 - Air Heater Gas Outlet Exp Joints GN - Bited Cooling Tower Deck GN - Fire Water Pump Diesel G1 - Nill Gearbox G2 - Indi West SH Spray Venturi G2 - Rpl West SH Spray Venturi G2 - Turbine Facking HP- Rows (also LP) GN - Ash Sluce Pump (2 of 3) GN - Ash Sel Pump (2 of 3)	150,000 7,072,000 185,000 1,000,000 80,000 80,000 80,000 90,000 1,00,000 1,00,000 1,00,000 100,000 15,000 300,000 215,000 45,000 200,000 125,000 100,0000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 100,0000 100,000 100,00000000			150,000 7,072,000 100,000 185,000 1,000,000 80,000 80,000 9,000 9,000 1,100,000 1,100,000 1,100,000 1,100,000 0,15,000 0,15,000 0,15,000 0,15,000 0,16,000 0,16,000 0,125,000 0,000 0,125,000 0,000000	332,000	250.000 100,000 50.000 45.000	35,000 100,000 50,000 7,000 250,000 100,000	100.000 100.000 20.000 30.000 30.000 250.000 100.000 100.000 125,000 150,000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000	25,000	-	100.000 185.000 1,000.000 80.000 80.000 90.000 7,000 1,00.000 100.000 150.000 275.000 45.000 300.000 125.000
	Unassigned Total Colem GREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rip Precipitator Field (4th & 5th Field) GN - Convery Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Rpl Thickener Rake Drive G2 - Livash Hopper G2 - Livash Hopper G2 - Livash Hopper G2 - Livash Hopper G3 - Air Heater Gas Outlet Exp Joints GN - Bit Cooling Tower Deck GN - Fire Water Pump Diszel G1 - Mill Genbox G2 - Install West SH Spray Venturi G2 - Rpl West SH Spray Venturi G2 - Install Beater Pump (2 of 3) GN - Ash Sel Pump (2 of 3) G2 - B Service Watter Pump (3 of 4) G2 - Generator Relationing Rings	150,000 7,072,000 100,000 185,000 80,000 80,000 90,000 7,000 100,000 100,000 15,000 100,000 15,000 275,0000 275,0000 275,000000000000000000000000000000000000			150,009 7,072,000 185,000 185,000 80,000 80,000 9,0000 9,0000 9,0000 9,00000000	332,000	25,000 250,000 100,000 50,000 50,000	35,000 100,000 50,000 7,000 250,000 100,000	100,000 100,000 20,000 30,000 30,000 250,000 100,000 125,000 150,000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000	25,000	-	100.000 185.000 1,000.000 80.000 90.000 90.000 1,000.000 100.000 150.000 150.000 150.000 155.000 300.000 125.000 40,000
	Unassigned Total Colem CREEN Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Precipitator Field (4th & 5th Field) GN - Conveyor Belts G1 - Ripl Thickener Rake Drive G2 - Ripathickener Rake Drive G3 - Ripl Thickener Rake Drive G4 - Ript Hickener Rake Drive G2 - Livash Hopper G2 - Livash Hopper G3 - Livash Hopper G4 - Just Water Pump Disesl G1 - Mill Gearbox G2 - Indi West SH Spray Venturi G2 - Ripl West SH Spray Venturi G3 - Riple Facking HPm Rows (also LP) GN - Ash Scale Pump (2 of 3) G2 - B Service Water Pump (3 of 4) G2 - Generator Relatoring Rings G2 - Air Hater Baskta	150,000 7,072,000 100,000 1,000,000 80,000 80,000 90,000 7,000 0,000 100,000 100,000 100,000 115,000 300,000 125,000 45,000 168,000 152,000 152,000 152,000 152,000 152,000 150,000 100,0000 100,0000 100,00000000			150,009 7,072,000 185,000 185,000 185,000 185,000 180,000 190,000 190,000 11,000,000 11,000,000 11,000,000 11,000,000	332,000	25,000 250,000 100,000 50,000 50,000 250,000	35,000 100,000 50,000 7,000 250,000 100,000	100.000 100.000 20.000 30.000 30.000 250.000 100.000 100.000 125,000 150,000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000		-	100.000 185.000 80.000 80.000 90.000 90.000 1.00.000 1.00.000 100.000 15.000 300.000 15.000 300.000 15.000 45.000 80.000 85.000 10.000 75.000
	Unassigned Total Colem GREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Precipitator Field (dth & 5th Field) GN - Conveyor Belts G1 - Ripl Thicknerr Rake Drive G2 - Ripl Thicknerr Rake Drive G3 - Biled Pumps (Qiy. 2) (5&6 of 8) G2 - Liptash Hopper G2 - Air Heater Gas Outlet Exp Joints GN - Biled Souther Exp Joints GN - Ripl Cooling Tower Deck GN - Fire Water Pump Diszel G1 - Mill Gestbox G2 - Install West SH Spray Venturi G2 - Ruber SH Spray Autom Venturi G2 - Install West SH Spray Vuturi G2 - Dives SH Spray Autom Venturi G2 - Lubine Practing HP-JP Rovs (also LP) G1 - Ash Scal Pump (2 of 3) G2 - Bervice Water Pump (3 of 4) G2 - Greenstor Relationing Rings G2 - Air Heater Tubes	150,000 7,072,000 185,000 8,000 80,000 80,000 80,000 80,000 80,000 80,000 80,000 10,0000 10,0000 15,000 10,000 15,0000 15,0000 15,0000 15,0000 15,0000 15,0000000000			150,000 7,072,000 100,000 185,000 88,000 88,000 9,000 9,000 9,000 1,100,000 1,100,000 1,100,000 1,100,000 1,100,000 0,15,000 0,15,000 0,125,000 0,000,125,000 0,125,000 0,40,000 0,000 0,40,000 0,40,000 0,50,000 0,50,000 0,50,000 0,50,000 0,50,000 0,000000	332,000	25,000 250,000 100,000 50,000 50,000 250,000	35,000 100,000 50,000 7,000 250,000 100,000	100.000 100.000 20.000 30.000 30.000 250.000 100.000 100.000 125,000 150,000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000 60,000		-	100.000 185.000 1,000,000 80,000 80,000 90,000 7,000 100,000 100,000 100,000 15,000 300,000 235,000 300,000 125,000 125,000 100,000 125,000 105,000 1,050,000 1,050,000 1,050,000 1,050,000 1,050,000 1,050,000 1,000
	Unassigned Total Colem CREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Rpl Precipitor Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Rpl Thickener Rake Drive G2 - Flyash Hopper G2 - Liyash Hopper G2 - Liyash Hopper G2 - Liyash Hopper G3 - Air Heater Gas Outlet Exp Joints GN - Bite Coling Tower Deck GN - Fire Water Pump Diesel G1 - Nill Genbox G2 - Instali Weat SH Spray Venturi G2 - Rpl Water SH Spray Venturi G2 - Rpl Water SH Spray Venturi G3 - Rubin Feeking H <sup>1</sup> -Rows (also LP) GN - Ash Sel Pump (2 of 3) GN - Ash Sel Pump (2 of 3) G2 - B Service Water Pump (3 of 4) G2 - Generator Retining Rings G2 - Air Heater Tubes G1 - WD Dictingre Piping	150,000 7,072,000 100,000 1,000,000 80,000 80,000 90,000 7,000 0,000 100,000 100,000 100,000 115,000 300,000 125,000 45,000 168,000 152,000 152,000 152,000 152,000 152,000 150,000 100,0000 100,0000 100,00000000			150,000 7,072,000 100,000 1,000,000 1,000,000 0,00000 0,0000 0,000000	332,000	25,000 250,000 100,000 50,000 50,000 250,000	35,000 100,000 50,000 7,000 250,000 100,000 100,000 250,000 300,000	100.000 100.000 20.000 30.000 30.000 100.000 100.000 125.000 125.000 126.000 180.000 200.000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000 60,000		-	100.000 185.000 80.000 80.000 80.000 90.000 7.000 1.100.000 100.000 15.000 300.000 15.000 300.000 125.000 45.000 125.000 125.000 1,050.000 75.000 15.000
	Unassigned Total Colem GREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisory Turbine Controls/ETS G2 - Ripl Prespirator Field (4th & 5th Field) GN - Conveyor Belts G1 - Ripl Thickener Rake Drive G2 - Ript Thickener Rake Drive G3 - Ript Hickener Rake Drive G4 - Ript Harer Gas Outlet Exp Joints G2 - Linets Course Operator G2 - Linets Course Outlet Exp Joints GN - File Water Pump Diesel G1 - Mill Gearbox G2 - Institue Para (5) G2 - Linets File Spray Venturi G2 - Ript West SH Spray Venturi G2 - Ript West SH Spray Venturi G2 - Turbine Packing HT-IP Rows (also LP) GN - Ash Seal Pump (2 of 3) G3 - Ash Seal Pump (2 of 3) G3 - Ash Seal Pump (2 of 3) G3 - Ash Seal Pump (2 of 3) G4 - Ash Seal Pump (2 of 3) G2 - Barter Embets G2 - Reheater Tubbes G1 - IW Discharge Piping GN - Upgrade CEMS and Reason code panel	150,000 7,072,000 100,000 185,000 80,000 80,000 80,000 90,000 7,000 100,000 100,000 15,000 15,000 275,000 45,000 125,000 125,000 45,000 125,000 125,000 1,050,000 7,5000 1,050,000 7,5000 1,050,000 7,5000 7,5000			150,009 7,072,000 100,000 185,000 1,000,	332,000	25,000 250,000 100,000 50,000 50,000 250,000	35,000 100,000 50,000 7,000 250,000 100,000 100,000 250,000 100,000	100.000 100.000 20.000 30.000 30.000 250.000 100.000 100.000 125,000 150,000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000 60,000		-	100.000 185.000 1,000,000 80,000 80,000 90,000 7,000 100,000 100,000 100,000 15,000 300,000 235,000 300,000 125,000 125,000 100,000 125,000 105,000 1,050,000 1,050,000 1,050,000 1,050,000 1,050,000 1,050,000 1,000
	Unassigned Total Colem CREEN Unassigned	Replace underground Natural Gas line GN - Capital Valves G2 - Supervisonv Turbine Controls/ETS G2 - Rip Precipiton Field (4th & 5th Field) GN - Conveyor Belts G1 - Rpl Thickener Rake Drive G2 - Rpl Thickener Rake Drive G3 - Rpl Thickener Rake Drive G4 - Rpl Thickener Rake Drive G2 - Livash Hopper G2 - Livash Hopper G2 - Livash Hopper G2 - Livash Hopper G3 - Air Heater Gas Outlet Exp Joints GN - Bite Coling Tower Deck GN - Fire Water Pump Diesel G1 - Nill Genbox G2 - Instali Weit SH Spray Venturi G2 - Rpl Water SH Spray Venturi G2 - Rpl Water SH Spray Venturi G3 - Rubin Pecking H <sup>1</sup> -Rowa (also LP) GN - Ash Scieve Pump (3 of 3) G1 - Ab Sturee Pump (3 of 4) G2 - Generator Retining Rulps G2 - Air Heater Tubes G1 - W Diccharge Piping GN - Upgrade CEMS and Reason code panel GN - Rpl Ceal Handling Convois	150,000 7,072,000 185,000 1,000,000 80,000 80,000 80,000 90,000 90,000 1,00,000 100,000 100,000 100,000 100,000 100,000 100,000 100,000 125,000 125,000 40,000 (630,000 855,000 1,055,000 75,000 75,000 75,000			150,000 7,072,000 100,000 1,000,000 1,000,000 0,00000 0,0000 0,0000 0,000000	332,000	25,000 250,000 100,000 50,000 50,000 250,000	35,000 100,000 50,000 7,000 250,000 100,000 100,000 250,000 300,000	100.000 100.000 20.000 30.000 30.000 100.000 100.000 125.000 125.000 126.000 180.000 200.000	2,995,000 25,000 50,000 20,000 350,000 350,000		20,000	25,000 250,000 68,000 125,000	50,000	500,000 60,000		-	100.000 185.000 80.000 80.000 80.000 90.000 7.000 1.100.000 100.000 15.000 300.000 15.000 300.000 125.000 45.000 125.000 125.000 1,050.000 75.000 15.000

GROSS CAPITAL

											15,000							5.000
Unassigned	GN - Rpl DMZ Server	15,000	0	0	15.000	26.000					15,000							5,000
Unassigne	G2 - Rol DA Trays	25,000	0	0	25,000 475,000	25,000			475,000									5.000
Unassigne	G2 - Scrubber Controls - 1/O & HMI	475,000	0	0	150.000				150,000									5.000
Unassigne		425.000	ō	ŏ	425,000				425,000									8.000
Unassigne		38,000	0	0	38,000				38,000									0.000
Unassigne		250,000	0	0	250,000				250,000 750,000	•							750	0.000
Unassigne		750.000	0	0	750.000				75,000									5,000
Unassigne		75,000	0	0	75,000 75,000	75,000			15,000									75,000
Unassigne		75,000	0	0	216,000	216,000												6.000
Unassigne	GN - Cooling Tower Fan Shroud	216,000	0	0	20 000	210,000					20,000							20,000
Unassigne	GN - Landfill Downdrains	20,000 30,000	0	0	30.000						30,000							10,000 50,000
Unassigne	and the second sec	50,000	0	0	50,000						50,000							16,000
Unassigne		16,000	ů 0	ů	16,000			16,000										20,000
Unassigne		20,000	0 0	ō	20,000				20,000								20	.0,000
Unassigne	d G1 - Upgrade SOE Migrate to DCS	20,000	•											100 000	FRE 000	25,000	9.95	55,000
7.10		9,955,000	0	0	9,955,000	391,000	1,565,000	1,368,000	3,6-18,000	1,495,000	135,000	135,000	508,000	100,000	585,000	15,000		13,000
Total Gr	88																	
REID/HI	17/											25,000				20,000	9	90.000
Unassigne		90,000	22,679	0	67.321			25,000		20,000		10,000		80,000		20,000		90,000
Unassigni		90,000	22,679	0	67,321							10,000		00,000				22,000
Unassigne		22,000	5,544	0	16.456				22,000									4,000
Unassign		4,000	1,008	0	2,992			4,000		35,000							3	35,000
Unassign		35,000	8,820	0	26,180					25,000							2	25,000
Unassign		25.000	6,300	0	18,700					23,000					166,000		16	66.000
WK06S0	18 H0 - DCS Engineering (Complete in 2010)	166.000	50,545	0	115,455						10,000							10,000
Unassign	d H0 - Rpl PI Server & SemAPI	10,000	3,045	0	6,955						30,000							30.000
Unassign		30,000	9,135	0	20,865 139,103							200,000						00,000
Unassign	d H0 - Rpl Bleed Lines 8" (2)	200,000	60,897	0	69 551						100,000							00,000
Unassign		100,000 200,000	30,449 60,897	0	139,103				200,000									00,000
Unassign		300.000	91.346	0	208,654										300,000			00.000
Unassign	d H0 - Wetboltom Drains 3B H1 - Rpl WDPF FGD & SCR Controls	140.000	42,628	0	97.372			140,000										40.000 18,565
	HI - CCS Field Wiring & Devices	118,565	36,102	0	82.463		59,280		59,285									61,435
	48 HI - CCS Controls	461,435	140.501	0	320,934			461,435	•									00,000
Unassign		100,000	30,449	0	69.551			100,000										60,000
Unassign		160,000	48,718	0	111,282			160,000						30,000				30,000
Unassign		30,000	9,135	0	20,865									50,000			20	00,000
Unassign	d HI - Cooling Tower Distribution Deck	200,000	60.897	0	139,103			200,000									7	20,000
Unassign	d HI - FD Fan Outlet Damper A&B Rexa Drives	20.000	6.090	0	13,910			20,000									16	60,000
Unassign	d HI - Feedwater Heater Emergency drain Valve	160,000	48,718	0	111.282			160,000 22.000									5	22.000
Unassign	ed 111 - Hydrogen Punity Meters	22,000	6,699	0	15,301			16.000									r	16,000
Unassign		16.000	4,872	0	11,128			175,000									17	75,000
Unassign		175,000	53,285	0	121,715			250,000									25	\$0.000
Unassign		250,000	76,122	0	173,878			75,000										75.000
Unassign		75,000	22,837	0	52,163 77,897			112,000										12.000
Unassign		112,000	34.103	0	27.821			40,000										40,000
Unassign		40,000	12.179 426.282	0	973,718			1,400,000										00,000
Unassign		1,400.000	426,282	0	20,865			11100,000						30,000				30,000
Unassign		30,000 60,000	18.269	ő	41,731			60,000										60,000
Unassign		100.000	30,449	0	69,551			100,000										21,000
Unassign Unassign		21.000	6,394	ō	14,606				21,000									21,000
Unassign		300,000	91,346	0	208,654										300,000			30,000
Unassign		30,000	0	0	30,000								30,000					200.000
Unassign		200,000	0	0	200,000							200,000						20,000
Unassign		20,000	0	0	20,000			20,000										
				0	2 021 447	0	59,280	3,540,435	302,285	80,000	140,000	435,000	30,000	140,000	766,000	20,000	0 5,5	513,000
Total Re	d/HMPL	5,513,000	1,588,552	v	3,924,448		39,280	3,340,433	202,203	00,000								
WILSO		100.000	0	0	100,000		25.000		25,000		50,000							100,000 \$52,000
Unassign		52,000	0	0	52,000		52,000											52,000
Unassier		52,000	0	0	52,000					52,900								350 000
Unassign	ed ME Panel Replacements	350,000	0	0	350,000		350,000						600,000				6	500,000
Unassign	ed Superheat Tube Replacement Section B (nulestone payments)	600,000	0	0	600.000 40.000		40.000											40,000
Unassign	ed Replace filtrate transfer pumps (4 of 4)	40,000 90,000	0	0	40,000		90,000											90,000
Unassign		112,000	0	0	112,000			112,000										12,000
Unassign Unassign		235,000	o	0	235.000								235,000					235,000
Unassign		100,000	0	0	100,000									100,000				100,000 50,000
Unassign		50,000	0	0	50,000				50,000				20,000					20 000
Unassign	ed Upgrade CEMS (IT)	20.000	0	0	20,000		40.000						20,000					40.000
Unassign	ed Plant Discharge Pump replacement No. 14	40,000 60,000	0	0	40,000		40.000 60,000										(	60,000
Unassign	ed Waste water/impoundment pond pump replacement (4 of 6)	00,000	0	v	00,000													

Unassigned Precip Outlei Guilotine Damper milestone payments Unassigned Ai Flysh Blower - first and second stage Unassigned Cooling toware - first and second stage Unassigned Cooling toware first enterthement Statem Unassigned Open Landfill Unassigned FGD pump house replacement Unassigned PA Fan Silencers Unassigned DCS Client computer replacement Unassigned DCS Client computer replacement Unassigned Engineering Unassigned Engineering Unassigned Engineering Unassigned Mise Controls and Transmittes Tetal Wilson	600,000 300,000 450,000 200,000 300,000 125,000 130,000 35,000 10,000 400,000 200,000 200,000 200,000 2,000 10,000 5,331,000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	600.000 300.000 55,000 200,000 300,000 125,000 250,000 35,000 13,000 35,000 10,000 270,000 10,000 270,000 10,000	0	50.000 450.000 200,000 125.000 250.000 130,000 300,000 10,000 2,172,000	100,000 212,000	35,000	100,000	50,000	300,000 270,000 570,000	100,000 955,000	10,000	300,000 900,000	100,000	0	300,000 30,000 200,000 300,000 125,000 130,000 130,000 35,000 10,000 400,000 270,000 <b>\$,331,000</b> <b>\$2,871,000</b> <b>\$2,871,000</b>
SHARED NONINCREMENTAL CAPITAL	27,871,000	1,588,552	0	26,282,448	723,000	3,811,280	5,180,435	4,150,285	4,722,000	3,325,000	1,295,000	1,703,009	555,000	2,261,000	145,000	0	21,011,000

# WKE Incremental Capital Budget January 2009 - post-CAIR announcement

	<u>2009</u>	
<u>Capital</u>		
Coleman boiler tube metal overlays	1,250,000	
Green boiler tube metal overlays	2,600,000	
HMP&L SCR catalyst	305,800	
Green O2 Probes (12)	360,000	
Wilson Catalyst	1,300,000	
Green Air Shroud Actuators	150,000	
	5,965,800	

Capital Total	\$5,965,800
BREC 20% share	\$1,193,160

Item 5d. Page 5 of 5

# BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

1	Item 6)	Refer	to Big Rivers' Application, Exhibit 46, Seelye-2, schedule 1.04 and
2	,		e to Commission Staff's First Data Request, Items 17, 18 and 19.
3		a.	On Schedule 1.04 Big Rivers shows total pro forma principal and
4	interest payme	ents to l	be \$102,903,597 (\$39,960,907 in principal payments and
5			est payments) and test year principal and interest payments to be
6	\$99,129,015 (	\$40,834	4,358 in principal payments and \$58,294,657 in interest payments)
7	for a net incre	ase of \$	33,774,582. Provide a schedule that shows the calculation of test
8	year and pro f	orma p	rincipal and interest payments for each of the debt issues listed in
9	Item 17.		
10		b.	By applying the rate provided in Item 18, 5.82 percent, to the test
11	year interest p	ayment	ts provided in response to Item a. above, show the calculation of test
12	year capitalize	ed inter	est.
13		c.	Separate test year capitalized interest shown in Item b. above,
14	using the acco	ount title	es and numbers provided in Item 19.
15			
16	Response)	a.	See attached schedules.
17		b.	See attached schedule.
18		c.	Total test year capitalized interest is \$538,129 allocated as follows:
19	Account #427	.350	Interest Charged to Construction Credit-Stations \$298,112
20	Account #427	.360	Interest Charged to Construction Credit-Lines \$240,017
21			
22	Witness)	C. Wi	lliam Blackburn
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			Item 6
33			Page 1 of 1
	•		

Big Riv	ectric Corporation
PSC C	, 2009-00040
Third Data	Request Item #6a

Third Data Request tern wou			TEST YEAR					
		TWELVE N	IONTHS ENDED	11/30/08		PRO FORMA		
	_			Total	Principal	Interest	Total	Net Increase/
			Payments	Payments	Payments	Payments	Payments	(Decrease)
		( dynionito						
		38 801 349	46 052 485	84,853,834	38,799,640	44,285,330	83,084,970	(1,768,864)
					540,733	745,249	1,285,982	(2,270,913)
			-, - ,		575,534	1,246,780	1,822,314	0
LEM Settlement Note - see attached schedule			0		45,000	0	45,000	0
Green River Coal Settlement (per settlement agreement dated 6/3/1997)		40,000	1 877 046		0	1,809,251	1,809,251	(67,795)
County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule		0			0	657,310	657,310	(34,430)
County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule		0			0	13,882,176	13,882,176	8,047,104
County of Ohio, Kentucky, 2001A Series Bonds-see attached schedule	(2)	0			0	58,800	58,800	(41)
Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds		0			0	49,544	49,544	(40,473)
Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds (see attached Dexia schedule)		0			0	208,250	208,250	(2,314)
Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds	(0)	0			0	0	0	(87,692)
PMCC Promissory Note - see attached schedule		0	07,002	01,000				0
		40 934 358	58 294 657	99 129 015	39,960,907	62,942,690	102,903,597	3,774,582
Total Long Term Principal and Interest Payments	-	40,034,350	00,204,007	00,120,010				
	New RUS Promissory Note - see attached schedule RUS ARVP Note - see attached schedule LEM Settlement Note - see attached schedule Green River Coal Settlement (per settlement agreement dated 6/3/1997) County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule County of Ohio, Kentucky, 2001A Series Bonds-see attached schedule Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds Committment Fee - County of Ohio, Kentucky, 2001A Series Bonds PMCC Promissory Note - see attached schedule Total Long Term Principal and Interest Payments	New RUS Promissory Note - see attached schedule         RUS ARVP Note - see attached schedule         LEM Settlement Note - see attached schedule         Green River Coal Settlement (per settlement agreement dated 6/3/1997)         County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule         County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule         County of Ohio, Kentucky, 2001A Series Bonds-see attached schedule         Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds         Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds (see attached Dexia schedule)         Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds         PMCC Promissory Note - see attached schedule	New RUS Promissory Note - see attached schedule       Principal         RUS ARVP Note - see attached schedule       38,801,349         LEM Settlement Note - see attached schedule       1,445,884         LEM Settlement Note - see attached schedule       542,125         Green River Coal Settlement (per settlement agreement dated 6/3/1997)       45,000         County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule       0         County of Ohio, Kentucky, 2001A Series Bonds - see attached schedule       0         Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds       (a)         Orommittment Fee - County of Ohio, Kentucky, 2001A Series Bonds       (c)       0         Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds       (c)       0         Principal       0       0       0         Principal       0       0       0         Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds       (c)       0         PMCC Promissory Note - see attached schedule       0       0	New RUS Promissory Note - see attached schedule       TWELVE MONTHS ENDED         RUS ARVP Note - see attached schedule       38,801,349       46,052,485         RUS ARVP Note - see attached schedule       1,445,884       2,111,011         LEM Settlement Note - see attached schedule       542,125       1,280,189         Green River Coal Settlement (per settlement agreement dated 6/3/1997)       45,000       0         County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule       0       1,877,046         County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule       0       5,835,072         Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds       (a)       0       58,841         Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds (see attached Dexia schedule)       (b)       0       90,017         Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds       (c)       0       210,564         PMCC Promissory Note - see attached schedule       0       87,692       0       87,692	New RUS Promissory Note - see attached scheduleTWELVE MONTHS ENDED 11/30/08RUS ARVP Note - see attached schedulePrincipalInterestTotalPaymentsPaymentsPaymentsPaymentsRUS ARVP Note - see attached schedule38,801,34946,052,48584,853,834LEM Settlement Note - see attached schedule542,1251,280,1891,822,314Green River Coal Settlement (per settlement agreement dated 6/3/1997)045,000045,000County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule01,877,0461,877,0461,877,046County of Ohio, Kentucky, 2001A Series Bonds - see attached schedule05,835,0725,835,0725,835,0725,835,072Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds(a)090,01790,01790,017Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds(c)0210,564210,564PMCC Promissory Note - see attached schedule087,69287,69287,692	New RUS Promissory Note - see attached scheduleTwellye MONTHS ENDED 11/30/08PrincipalInterestTotalPaymentsPaymentsPaymentsPaymentsPaymentsPaymentsPayment Note - see attached schedule1,445,8842,111,0113,556,895LEM Settlement Note - see attached schedule542,1251,280,1891,822,314575,534Green River Coal Settlement (per settlement agreement dated 6/3/1997)45,000045,00045,000County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule01,877,0461,877,0460County of Ohio, Kentucky, 1983 Series Bonds - see attached schedule05,835,0725,835,0720County of Ohio, Kentucky, 1983 Series Bonds - see attached schedule058,84158,8410Committment Fee - County of Ohio, Kentucky, 1983 Series Bonds(a)058,84158,8410Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds(b)090,01790,0170Committment Fee - County of Ohio, Kentucky, 2001A Series Bonds(c)087,69287,6920PMCC Promissory Note - see attached schedule087,692087,692039,960,907	TEST YEARNew RUS Promissory Note - see attached scheduleTotalPrincipalInterestPayments <th< td=""><td>New RUS Promissory Note - see attached schedule         Tutel VE MONTHS ENDED 11/30/08         PRO FORMA           Principal         Interest         Total         Payments         Payments</td></th<>	New RUS Promissory Note - see attached schedule         Tutel VE MONTHS ENDED 11/30/08         PRO FORMA           Principal         Interest         Total         Payments         Payments

19 20 21 22 23 (a) Calculated at .10% on total Bond Balance for actual days, 365 day year
(b) Pro Forma annualized based on Market Bond Balance at 2/03/09
(a) Calculated at .25% on total Bond Balance for actual days, 365 day year

Item 6a. Page 1 of 17

# BIG RIVENS ELECTRIC CORPORATION DCC CARE 2000 00040

	(A) Capitalized Interest	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)
3 1 5 5			Previous Month	Retainage in Col. C per	(APR-274) Previous Month	Previous Month Unrecorded	Capitalized	(APR-245) Cash-Flow		Current Month
7		W.O.	Ending	Retainage	Payables	Liabilities	Interest	Current	Base Rate	Total Interest
3		#	Balance	Subsidiary	in Col. C	in Col. C	in Col. C	Month	Determinant	Capitalized
)										
0										
1		FOR HOUT		DED 2007 (BE		CH 2008)				5.82009
2		FOR MONT	H OF DECEM	BER 2007 (RE	LVISED WAN	CH 2000j				
3										
4 5	Meade Co. 161kV Line Terminal	860	334,095	0	68	0	29,295	567	305,299	1,479
5 6	Falls of Rough/McDaniels 69 kV Line	864	106,275	0	0	0	915	0	105,360	511
7	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)	C
8	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	159	152	C
9	Skillman Tap/Meade Co 161 kV Line	893	3,890,683	44,731	0	0	246,958	204,099	3,803,093	17,950
20	McCracken Co, Sub Line Terminal for Olivet Tap Line	895	5,201	0	0	0	178	0	5,023	24
21	Daviess Co. Substation	903	7,076,435	216,313	0	0	150,568	5,267	6,714,821	32,554
22	US 60 Bypass Line Relocation-KDOT	907	7,778	0	0	0	190	0	7,588	37
3	Digital Microwave System	908	744,265	0	0	0	20,498	2,267	726,034	3,516 238
24	Henderson/Vectren Line 16-B Reroute	912	44,293	0	6,000	0	765	23,039	60,567	230
25	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2) 272.082	1,006
26	Olivet Church Rd Tap 69 kV Line	917	145,460	0	0	0	2,794 530	129,416 169.092	229,596	703
27	Reconductor Reid/Onton Line 4-A	918	73,680	0	12,646	0		6,156	6,134	, 00
28	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	6,156 0	186,576	905
29	Two Way Radio System	923	186,576	0	U	U	U	0	100,570	500
30	Totals December 2007	-	12.614.741	261.044	18,714	0	470.891	540,062	12,404,154	58,923
31		=	12,014,141	201,014	10,111					
32 33	(original amount recorded \$\$58,018)									

36															
37	Meade Co. 161kV Line Terminal	860	363,600	0	23,518	0	30,774	23,722	333,030	1,558	427.360	860	942	370	Lines
38		864	112,729	0	0	34	1,426	1.970	113,239	544	427.360	864	942	370	Lines
39	Falls of Rough/McDaniels 69 kV Line	870	112,720	0	Ő	0	18,169	0	(18,169)	0	427,350	870	942	370	Stations
40	Oil Spill Prevention Control (SUSPEND)		0	0	408	20.918	7	37,544	16.211	0	427.360	885	942	370	Lines
41	Reconductor Line 6-A (SUSPEND)	885	0	40.000		1.377	264,908	14,819	3.813.979	18,462	427,360	893	942	370	Lines
42	Skillman Tap/Meade Co 161 kV Line	893	4,115,284	49,839	0	1,377		14,015	5,262	26	427.360	895	942	370	Lines
43	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,464	U	U	0	202	074.214	•	35,046	427,350	903	942	370	Stations
44	Daviess Co. Substation	903	7,700,378	200,650	480,094	96,180	183,122	971,314	7,711,646		427.360	907	942	370	Línes
45	US 60 Bypass Line Relocation-KDOT	907	8,124	0	0	0	227	9,844	17,741	62		908	942 942	370	Stations
46	Digital Microwave System	908	832,271	2,622	823	80,263	24,014	138,729	863,278	3,850	427.350			370	
47	Henderson/Vectren Line 16-B Reroute	912	63,342	0	1,195	0	1,003	1,195	62,339	299	427.360	912	942		Lines
48	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
49	Olivet Church Rd Tap 69 kV Line	917	283,335	0	0	6,435	3,800	19,468	292,568	1,372	427.360	917	942	370	Lines
50	Reconductor Reid/Onton Line 4-A	918	233,095	0	0	0	1,233	3,822	235,684	1,134	427.360	918	942	370	Lines
51	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	39,083	22	41,300	2,195	0	427.360	921	942	370	Lines
	Two Way Radio System	923	198,485	Ō	0	11,178	905	11,178	197,580	931	427.350	923	942	370	Stations
52	Two way Radio System	520	100,100	•											
53		-	13,916,107	253,111	506,038	255,468	529,814	1,274,905	13,646,581	63,284					
54	Totals January 2008	=	10,010,101	200,111	000,000			and a graphic second							

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(original amount recorded \$\$63,289)

Item 6a. Page 2 of 17

# BIG RIVL. S ELECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b)

1 2	(A) Capitalized Interest	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
3 4 5 6 7 8		W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
9															······,
58		FOR MONT	H OF FEBRU	ARY 2008 (RE	VISED MARC	CH 2008)				5.8200%					
59 60															
61	Meade Co. 161kV Line Terminal	860	373.372	0	3,428	0	32,332	3,428	341,040	1,646	427,360	860	942	370	Lines
62	Falls of Rough/McDaniels 69 kV Line	864	118,605	0	0,420	0	1,970	28,300	144,935	634	427.360	864	942	370	Lines
63	Oil Spill Prevention Control (SUSPEND)	870	0	õ	0	Ő	18,169	20,000	(18,169)	0	427.350	870	942	370	Stations
64	Reconductor Line 6-A (SUSPEND)	885	0	0	8,259	Ō	7	ō	(8,266)	Ő	427,360	885	942	370	Lines
65	Skillman Tap/Meade Co 161 kV Line (SUSPEND)	893	0	0	0	0	283,370	0	(283,370)	0	427,360	893	942	370	Lines
66	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,490	0	0	0	228	0	5,262	26	427.360	895	942	370	Lines
67	Daviess Co. Substation	903	8,066,104	186,210	101,031	0	218,168	297,882	7,858,577	37,392	427.350	903	942	370	Stations
68	US 60 Bypass Line Relocation-KDOT	907	21,186	0	0	0	289	0	20,897	101	427.360	907	942	370	Lines
69	Digital Microwave System	908	993,855	18,212	98,262	0	27,864	399,651	1,249,168	5,089	427.350	908	942	370	Stations
70	Henderson/Vectren Line 16-B Reroute	912	64,441	0	0	0	1,302	4,728	67,867	318	427.360	912	942	370	Lines
71	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
72	Olivet Church Rd Tap 69 kV Line	917	302,969	0	87	0	5,172	25,767	323,477	1,506	427.360	917	942	370	Lines
73	Reconductor Reid/Onton Line 4-A	918	241,360	0	0	0	2,367	0	238,993	1,159	427.360	918	942	370	Lines
74	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
75	Annotably boar manay mine boar Line (bober Lite)				0	0	1.836	14,161	212,709	997	427.350	923	942	370	Stations
	Two Way Radio System	923	200,384	0	U	U	1,000	14,101	212,100	337	427.550	923	942	370	otations
76	Two Way Radio System	923							-		427.330	525	942	370	Otations
76 77		923 - -	200,384	204,422	211,067	0	593,098	773,917	10,153,096	48,868	427.550	525	942	370	Olations

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80															
81	F	OR MONT	H OF MARCH	2008						5.8200%					
82															
83															
84	Meade Co. 161kV Line Terminal	860	378,158	0	0	0	33,978	55	344,235	1,669	427.360	860	942	370	Lines
85	Falls of Rough/McDaniels 69 kV Line	864	148,707	0	0	0	2,604	31,792	177,895	786	427.360	864	942	370	Lines
86	Oil Spill Prevention Control	870	114,056	0	0	0	18,169	0	95,887	465	427.350	870	942	370	Stations
87	Reconductor Line 6-A (SUSPEND)	885	0	0	5,470	0	7	52,646	47,169	0	427.360	885	942	370	Lines
88	Skillman Tap/Meade Co 161 kV Line	893	4,378,294	0	0	0	283,370	53,452	4,148,376	19,990	427.360	893	942	370	Lines
89	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,516	0	0	0	254	0	5,262	26	427.360	895	942	370	Lines
90	Daviess Co. Substation (SUSPEND)	903	0	186,210	7,183	0	255,560	7,532	(441,421)	0	427.350	903	942	370	Stations
91	US 60 Bypass Line Relocation-KDOT	907	24,073	0	0	0	390	0	23,683	115	427.360	907	942	370	Lines
92	Digital Microwave System	908	1,676,213	18,212	373,384	0	32,953	403,727	1,655,391	7,050	427.350	908	942	370	Stations
93	Henderson/Vectren Line 16-B Reroute	912	71,631	0	1,016	0	1,620	1,897	70,892	339	427.360	912	942	370	Lines
94	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
95	Olivet Church Rd Tap 69 kV Line	917	335,656	0	0	0	6,678	45,346	374,324	1,706	427.360	917	942	370	Lines
96	Reconductor Reid/Onton Line 4-A	918	243,193	0	0	0	3,526	0	239,667	1,162	427.360	918	942	370	Lines
97	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
98	Two Way Radio System	923	215,971	0	0	0	2,833	15,990	229,128	1,072	427.350	923	942	370	Stations
99	Reconductor Lines 4-K & 5-D	926	69	0	0	0	0	0	69	0	427.360	926	942	370	Lines
100															
101	Totals March 2008	_	7,591,537	204,422	387,053	0	641,966	612,437	6,970,533	34,380					
102															

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Item 6a. Page 3 of 17

## BIG R. ELECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b)

1 2	(A) Capitalized Interest	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(0)	(P)
3456789		W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
105		FOR MONT	H OF APRIL 2	2008						5.8200%					
106	<b></b>														
107															
108	Meade Co. 161kV Line Terminal	860	393,129	0	225	0	35,647	249	357,506	1,733	427.360	860	942	370	Lines
109	Falls of Rough/McDaniels 69 kV Line	864	184,324	0	0	0	3,390	42,570	223,504	981	427.360	864	942	370	Lines
110	Oil Spill Prevention Control	870	114,986	0	0	0	18,634	0	96,352	467	427.350	870	942	370	Stations
111	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	8,516	8,509	0	427.360	885	942	370	Lines
112	Skillman Tap/Meade Co 161 kV Line	893	4,452,413	59,986	0	0	303,360	14,819	4,103,886	19,868	427,360	893	942	370	Lines
113	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,542	0	0	0	280	0	5,262	26	427.360	895	942	370	Lines
114	Daviess Co. Substation	903	8,324,392	79,533	0	0	255,560	6,892	7,996,191	38,765	427.350	903	942	370	Stations
115	US 60 Bypass Line Relocation-KDOT	907	25,096	0	0	0	505	0	24,591	119	427.360	907	942	370	Lines
116	Digital Microwave System	908	1,962,729	106,882	246,787	0	40,003	739,975	2,309,032	9,404	427.350	908	942	370	Stations
117	Henderson/Vectren Line 16-B Reroute	912	73,729	0	266	0	1,959	3,226	74,730	355	427.360	912	942	370	Lines
118	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
119	Olivet Church Rd Tap 69 kV Line	917	387,604	2,685	0	0	8,384	55,008	431,543	1,960	427,360	917	942	370	Lines
120	Reconductor Reid/Onton Line 4-A	918	249,568	0	0	0	4,688	0	244,880	1,188	427.360	918	942	370	Lines
121	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	200,000	0	22	211,595	11,573	0	427.360	921	942	370	Lines
122	Two Way Radio System	923	237,328	0	0	0	3,905	0	233,423	1,132	427.350	923	942	370	Stations
123	Reconductor Lines 4-K & 5-D	926	146	0	0	0	0	0	146	1	427.360	926	942	370	Lines
124		-													
125	Totals April 2008	-	16,410,986	249,086	447,278	0	676,346	1,082,850	16,121,126	75,999					
126															
127															
128										5.00000					

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120															
129	F	OR MONT	H OF MAY 200	8						5.8200%					
130															
131															
132	Meade Co. 161kV Line Terminal	860	395,552	0	0	0	37,380	98	358,270	1,737	427.360	860	942	370	Línes
133	Falls of Rough/McDaniels 69 kV Line	864	234,298	0	1,435	0	4,371	16,113	244,605	1,147	427.360	864	942	370	Lines
134	Oil Spill Prevention Control	870	115,453	0	0	0	19,101	0	96,352	467	427.350	870	942	370	Stations
135	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7		(7)	0	427.360	885	942	370	Lines
136	Skillman Tap/Meade Co 161 kV Line	893	4,489,417	59,986	0	0	323,228	(9,453)	4,096,750	19,892	427.360	893	942	370	Línes
137	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,568	0	0	0	306	0	5,262	26	427.360	895	942	370	Lines
138	US 60 Bypass Line Relocation-KDOT	907	25,383	0	0	0	624	0	24,759	120	427.360	907	942	370	Lines
139	Digital Microwave System	908	2,492,271	156,201	18,492	0	49,407	279,521	2,547,692	11,678	427.350	908	942	370	Stations
140	Henderson/Vectren Line 16-B Reroute	912	82,169	0	193	0	2,314	157,726	237,388	769	427.360	912	942	370	Lines
141	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
142	Olivet Church Rd Tap 69 kV Line	917	448,673	2,685	0	0	10,344	23,356	459,000	2,170	427.360	917	942	370	Lines
143	Reconductor Reid/Onton Line 4-A	918	251,781	D	0	0	5,876	0	245,905	1,193	427.360	918	942	370	Lines
144	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	12	(10)	0	427.360	921	942	370	Lines
145	Two Way Radio System	923	262,023	0	20,622	0	5,037	53,715	290,079	1,277	427.350	923	942	370	Stations
146	Reconductor Lines 4-K & 5-D	926	1,775	0	0	0	1	0	1,774	9	427.360	926	942	370	Lines
147		-													
148	Totals May 2008	-	8,804,363	218,872	40,742	0	458,020	521,088	8,607,817	40,485					
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Item 6a. Page 4 of 17

# BIG RIVERS ELECTRIC CORPORATION

	PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b)										(L)	(M)	(N)	(0)	(P)
1	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(141)	()	(0)	<b>V</b> 7
2	Capitalized Interest														
3				Retainage	(APR-274)	Previous		(APR-245)							
4			Previous	in Col. C	Previous	Month	Capitalized	Cash-Flow		Current Month					
6			Month	per	Month	Unrecorded	Capitalized Interest	Current	Base Rate	Total Interest	Account				
7		W.O.	Ending	Retainage	Payables	Liabilities in Col. C	in Col. C	Month	Determinant	Capitalized	Number	W.O. #	EAC	RA	Location
8		#	Balance	Subsidiary	in Col. C	III COI. C	11 001. 0	Monar		,					1
9	[	FOR MONT	H OF JUNE 2	008						5.8200%					
152 153															
154				0	0	0	39,117	7	358,276	1,738	427.360	860	942	370	Lines
155	Meade Co. 161kV Line Terminal	860	397,386	0	0	0	5,518	14,456	259,265	1,222	427.360	864	942	370	Lines
156	Falls of Rough/McDaniels 69 kV Line	864	250,327	0	0	0	19,568	0	100,794	489	427.350	870		370	
157	Oil Spill Prevention Control	870	120,362	0	0	0 0	7	0	(7)	0	427.360	885		370	Lines
158	Reconductor Line 6-A (SUSPEND)	885	0	50.096	0	0	343,120	48,137	(354,969)	0	427.360	893		370	
159	Skillman Tap/Meade Co 161 kV Line (SUSPEND)	893	-	59,986 0	0	0	332		5,262	26	427.360	895			
160	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,594	0	0	ő	744		29,484	138	427.360	907			
161	US 60 Bypass Line Relocation-KDOT	907	28,043	179,404	57,892	0	61.085		3,756,435	15,240	427.350	908			
162	Digital Microwave System	908	2,826,425	179,404	57,052	0			239,352	1,159	427.360	912			
163	Henderson/Vectren Line 16-B Reroute	912	241,849 0	0	0	0			(2)	0	427.360	914			
164	Livingston-Marshall 161 kV Line (SUSPEND)	914	-	2,685	0	Ő		28,925	493,669	2,324	427.360	917			
165	Olivet Church Rd Tap 69 kV Line	917	479,943 0	2,000	ő	0			(7,069)	0	427.360	918			
166	Reconductor Reid/Onton Line 4-A	918	0	0	0	Ő			(22)	0	427.360	921			
167	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	297,705	0	0	0	6,314	μ Ο	291,391	1,413	427.350	923			
168	Two Way Radio System	923	2,425	0	0		10	) 0	2,415	12	427.360	926	942	370	Lines
169	Reconductor Lines 4-K & 5-D	926	2,425	0						00.704	-				
170 171	Totals June 2008		4,650,059	242,075	57,892	C	498,505	1,322,687	5,174,274	23,761	=				
172		:													
172															
174										5.8200%	2				
175		FOR MON	TH OF JULY :	2008											
176														0.7/	) Lines
177		860	403,940	0	c	) (	) 40,85	5 (		1,761	427.360				
178	Meade Co. 161kV Line Terminal	864	269,912	-			6,74	0 3,441		1,285					
179	Falls of Rough/McDaniels 69 kV Line	870	123,761	0			20,05	7 (	) 103,704	503					
180	Oil Spill Prevention Control	885	120,707	0		) (	3	7 (	- V.7	C					
181	Reconductor Line 6-A (SUSPEND)	893	0	•		-	343,12	0 148,632		20,472					
182	Skillman Tap/Meade Co 161 kV Line		4,552,255	,		5 (	0 35	8 1	- ·	29					
183	McCracken Co. Sub Line Terminal for Olivet Tap Line	907	46,230			2	0 88	2 22,14		200				-	
184	US 60 Bypass Line Relocation-KDOT	907	4,015,776				0 76,32	5 106,41		17,926					
185	Digital Microwave System	908	244,924			0 1	0 4,24	2 12,78		1,198			-		
186	Henderson/Vectren Line 16-B Reroute	912			, .	D			0 (2)	(					
187	Livingston-Marshall 161 kV Line (SUSPEND)	914	-		5	0	0 14,83	8 34,55	0 528,695	2,480					
188	Olivet Church Rd Tap 69 kV Line	917	311,000	2,000		-		•	0 (22)	ſ	427.36	0 92	1 94	2 31	U Lines

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370 Lines

942 370 Stations

Livingston-Marshall 161 kV Line (SUSPEND) 14,838 2,685 0 0 917 511,668 Olivet Church Rd Tap 69 kV Line 22 0 0 0 Armstrong Coal Midway Mine 69kV Line (SUSPEND) 921 0 7,727 39,298 0 299,950 0 0 Two Way Radio System Reconductor Lines 4-K & 5-D 923 22 0 926 3,860 0 0 367,267 515,197 10,478,645 15,192 0 361,532 Totals July 2008

193 194 195

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- 196
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# **BIG RIVERS ELECTRIC CORPORATION** PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b)

	THIRD DATA REQUEST-ITEM 6(b)														
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
2	Capitalized Interest	(0)	(0)	(2)	(=)	<b>v</b> 7	(-)		• •	•					
3	Capitalized Interest														
4				Retainage	(APR-274)	Previous		(APR-245)							
5			Previous	ın Col. C	Previous	Month				<b>.</b>					
6			Month	per	Month	Unrecorded	•	Cash-Flow		Current Month	A				
7		W.O.	Ending	Retainage	Payables	Liabilities	Interest	Current	Base Rate	Total Interest	Account	MO #	EAC	RA	Location
8		#	Balance	Subsidiary	in Col. C	in Col. C	in Col. C	Month	Determinant	Capitalized	Number	W.O. #	EAC	RA	LUCATION
9										5.8200%					
197		FOR MONT	H OF AUGUS	T 2008						5.8200%					I
198															
199					0	0	42,616	36	370,345	1,796	427.360	860	942	370	Lines
200	Meade Co. 161kV Line Terminal	860	412,925	0	0	0	42,010	18,421	289,522	1,360	427.360	864	942	370	Lines
201	Falls of Rough/McDaniels 69 kV Line	864	279,126	0	0	0	3,380	10,421	(3,380) *	(17,180)	427.350	870	942	370	Stations
202	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	3,300	0	(0,000)	(11,100)	427.360	885	942	370	Lines
203	Reconductor Line 6-A (SUSPEND)	885	-	÷	0	0	363,592	126,548	4,416,376	21,113	427.360	893	942	370	Lines
204	Skillman Tap/Meade Co 161 kV Line	893	4,723,244 7.827	69,824 0	0	ő	387	120,040	7,440	36	427.360	895	942	370	Lines
205	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	149,855	0	95,237	0	1.082	152,524	206,060	630	427.360	907	942	370	Lines
206	US 60 Bypass Line Relocation-KDOT	907 908	49,655	303,278	24,972	0	94,251	140,824	3,888,754	18,519	427,350	908	942	370	Stations
207	Digital Microwave System	908 912	263,036	303,278	24,972	ő	5,440	403,897	661,493	2,229	427,360	912	942	370	Lines
208	Henderson/Vectren Line 16-B Reroute	912	200,000	0	0 0	Ő	2	0	(2)	0	427.360	914	942	370	Lines
209	Livingston-Marshall 161 kV Line (SUSPEND)	914	550,921	2,685	0	ő	17,318	60,265	591,183	2,721	427.360	917	942	370	Lines
210	Olivet Church Rd Tap 69 kV Line	921	000,021 N	2,000	0	Ő	22	12	(10)	0	427.360	921	942	370	Lines
211	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	923	342,974	0	ů 0	0	9.240	62,815	396,549	1,771	427.350	923	942	370	Stations
212	Two Way Radio System	925	5,868	0	ő	Ő	41	23,793	29,620	86	427.360	926	942	370	Lines
213	Reconductor Lines 4-K & 5-D	930	3,590	ő	0	Ő	0	0	3,590	17	427.350	930	942	370	Stations
214	White Oak Substation	931	961	0	0 0	Ō	0	0	961	5	427.360	931	942	370	Lines
215	Armstrong Dock 69kV Line	501	501	Ŭ	-										
216 217	Totals August 2008	-	10,910,758	375,787	120,209	0	545,403	989,135	10,858,494	33,103					
	<ul> <li>To adjust capitalized interest recorded from April 2005</li> </ul>	they luby 20													
218	Project was suspended in 2005 per Engineering Depa		.00												
219 220	Project was suspended in 2000 per Engineering bops	artificint													
220		FOR MONT	H OF SEPTE	MBER 2008						5.8200%					
222															
223															
224	Meade Co. 161kV Line Terminal	860	415,345	0	0	0	44,412	6	370,939	1,799	427.360	860		370	
225	Falls of Rough/McDaniels 69 kV Line	864	301,504	0	0	0	9,385	10,681	302,800	1,443	427.360	864			
226	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0		0	(3,380)	0	427.350	870			
227	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885			
228	Skillman Tap/Meade Co 161 kV Line	893	4,870,999	76,152	0	0	384,705	1,391	4,411,533	21,393	427.360	893			
229	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	9,966	0	0	0		0	9,543	46	427.360	895			
230	US 60 Bypass Line Relocation-KDOT	907	222,500	0	13,380	0	1,712		220,788	1,038	427.360	907			
231	Digital Microwave System	908	4,311,182	312,963	0	0	112,770	1,218	3,886,667	18,847	427.350	908			
232	Henderson/Vectren Line 16-B Reroute	912	676,584	40,390	4,643	0	7,669	4,643	628,525	3,037	427.360	912			
233	Livingston-Marshall 161 kV Line (CANCELLED)	914	0	0	0	0	2	0	(2)	0	427.360	914			
234	Olivet Church Rd Tap 69 kV Line	917	618,114	5,968	0	0	20,039		592,530	2,873	427.360	917			
235	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22		(22)	0	427.360	921			
236	Two Way Radio System	923	409,459	0	0	0	11,011	22	398,470	1,933	427.350	923			-
237	Reconductor Lines 4-K & 5-D	926	57,509	0	26,493	0	127	26,493	57,382	214	427.360	926			
238	White Oak Substation	930	5,292	0	0	0			5,293	26	427.350	930			
239	Armstrong Dock 69kV Line	931	3,678	0	0	0	5	0	3,673	18	427.360	931	942	370	Lines
240									10.00 . 702						
241	Totals September 2008		11,902,132	435,473	44,516	0	595,686	58,275	10,884,732	52,667	:				
242															

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	BIG RIVERS ELECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b) (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P	)
2 3 4 5 6 7 8	Capitalized Interest	W.O. #	Previous Month Ending Balance	in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized 5.8200%	Account Number	W.O. #	EAC	RA	Loca	ation
9		OR MONTH	OF OCTOB	ER 2008												
245 246 247 248 250 251 252 253 254 255 256 257 258 259 260 261	Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND) McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Olivet Church Rd Tap 69 kV Line Wilson-Hardinsburg/Paradise 161kV Line Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation Armstrong Dock 69kV Line Totals October 2008	864 870 885 895 907 908 917 919 923 926 930 931	315,644 109,484 0 12,500 225,245 4,33,613 637,009 390 413,578 59,440 5,977 5,546 6,118,426	0 0 312,963 5,968 0 0 0 0 0 0 0	0 0 197 0 0 0 1,251 0 1,092 2,540	(	3,380 7 469 2,750 131,617 ) 22,912 ) 22,912 ) (0 ) 12,944 ) 34	0 40 1,843 42,718 448,448 0 0 4 101,360 1 221,536 3 5,500 3 3,378	3,931,751 656,577 390 501,994 279,384 11,443 7,809	1,487 515 0 58 1,083 18,965 3,067 2 2,189 818 42 30 28,256		923 920 930	942 942 942 943 943 944 94 94 94 94 94 94 94 94 95 94 94 94 94 94 94 94 94 94 94 94 94 94	2 37 2 37 2 37 2 37 2 37 2 37 2 37 2 37	TO         State           TO         Lin           TO         Lin           TO         Lin           TO         Lin           TO         Lin           TO         State           TO         Lin           TO         State           TO         Lin           TO         Lin           TO         Lin           TO         Lin           TO         Lin           TO         State           TO         Lin           TO         Lin	nes tions nes nes titons ines ations ines ines
262										5.8200%	10					
263			TH OF NOVE	MDED 2008						0.0200						
264		FOR MON	TH OF NOVE	MIDER 2000											- 70	
265 266 267 268 269 270 271 272 273 274 275 276 277 278 278 278 278 278 278 278 278 278	Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation	864 870 885 907 908 917 919 923 922 930 931	110,801 0 13,422 230,371 4,403,110 7 705,25 3 ,029 3 ,519,400 5 ,284,511 0 ,20,12	0 (0 2 (0 0 122,611 4 8,56 9 8 6 6	0 0 0 0 2 9,52 0 0 0 0 0 0 0 0	5 0 0 0 0 4 4 0 0 0 0 0 0 0 0	0 3,8 0 150,5 0 25,9 0 15,1 0 1,1 0 1,1	95 7 27 33 2,11 82 16,34 79 124,64 2 7,7 33 87,30 59 85 53	0 106,906 0 (7) 12,895 77 228,715 30 4,143,092 04 785,793 24 10,751 52 591,637 12 283,369 0 20,041 0 7,809		3         427.35           5         427.36           3         427.36           4         427.36           4         427.36           4         427.36           3         427.36           4         427.35           9         427.36           4         427.35           9         427.36           4         427.35           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36           4         427.36	0         8           00         8           00         8           50         9	70 9 85 9 95 9 07 9 17 9 19 9 17 9 19 9 23 9 26 9 30	42 42 42 42 42 42	370 S 370 370 370 370 S 370 S 370 370 370 S 370 S 370 S	Lines tations Lines Lines Stations Lines Lines Stations Lines Stations Lines
28	Totals November 2008		6,622,14	9 131,17	12,7	24	0 213,5	570 261,4		538,1	29					

283 284 Total Test Year Capitalized Interest

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Big Rivers El∉		oration		/	NEW R	RUS NOTE		
No Interest on, Interest on the date				5.8200600600% CR. 237		INTEDEST	DR.224 PRINCIPAL	1,016,280,499.49 PRINCIPAL
MONTH			CASH FLOW	INTEREST EXPENSE	ACCRUED INTEREST	INTEREST PAYMENT	PAYMENT	BALANCE
	 05		4 207 000 00				0.00	778,746,194.87
25-Sep-08	25	366	1,397,000.00 0.00	3,095,867.23 619,173.45	6,458,783.28 7,077,956.73	0.00	0.00	778,746,194.87
30-Sep-08	5	366		123,834.69	0.00	7,201,791.42	13,449,657.07	765,296,537.80
01-Oct-08	1	366	20,651,448.49	2,799,006.88	1,402,006.88	1,397,000.00	0.00	765,296,537.80
24-Oct-08	23	366	1,397,000.00 0.00	2,799,008.88	2,253,878.54	0.00	0.00	765,296,537.80
31-Oct-08	7	366	0.00	2,068,831.17	4,322,709.71	0.00	0.00	765,296,537.80
17-Nov-08	17	366		2,066,631.17 973,567.61	3,899,277.32	1,397,000.00	0.00	765,296,537.80
25-Nov-08	8	366	1,397,000.00	608,479.76	4,507,757.08	0.00	0.00	765,296,537.80
30-Nov-08	5	366	0.00	2,799,006.88	5,909,763.96	1,397,000.00	0.00	765,296,537.80
23-Dec-08	23	366	1,397,000.00 0.00	2,799,000.88 973,567.61	6,883,331.57	0.00	0.00	765,296,537.80
31-Dec-08	8	366		244,058.73	0.00	7,127,390.30	8,449,226.66	756,847,311.14
02-Jan-09	2	365	15,576,616.96	•		1,397,000.00	0.00	756,847,311.14
23-Jan-09	21	365	1,397,000.00	2,534,324.19	1,137,324.19	0.00	0.00	756,847,311.14
31-Jan-09	8	365	0.00	965,456.83	2,102,781.02		0.00	756,847,311.14
16-Feb-09	16	365	0.00	1,930,913.67	4,033,694.69	0.00	0.00	756,847,311.14
25-Feb-09	9	365	1,384,000.00	1,086,138.94	3,735,833.63	1,384,000.00		756,847,311.14
28-Feb-09	3	365	0.00	362,046.31	4,097,879.94	0.00	0.00	
25-Mar-09	25	365	1,384,000.00	3,017,052.61	5,730,932.55	1,384,000.00	0.00	756,847,311.14
31-Mar-09	6	365	0.00	724,092.63	6,455,025.18	0.00	0.00	756,847,311.14
01-Apr-09	1	365	15,027,007.98	120,682.10	0.00	6,575,707.28	8,451,300.70	748,396,010.44
24-Apr-09	23	365	1,384,000.00	2,744,693.80	1,360,693.80	1,384,000.00	0.00	748,396,010.44
30-Apr-09	6	365	0.00	716,007.08	2,076,700.88	0.00	0.00	748,396,010.44
15-May-09	15	365	0.00	1,790,017.70	3,866,718.58	0.00	0.00	748,396,010.44
25-May-09	10	365	1,384,000.00	1,193,345.13	3,676,063.71	1,384,000.00	0.00	748,396,010.44
31-May-09	6	365	0.00	716,007.08	4,392,070.79	0.00	0.00	748,396,010.44
25-Jun-09	25	365	1,384,000.00	2,983,362.83	5,991,433.62	1,384,000.00	0.00	748,396,010.44
30-Jun-09	5	365	0.00	596,672.57	6,588,106.19	0.00	0.00	748,396,010.44
01-Jul-09	1	365	15,156,896.41	119,334.51	0.00	6,707,440.70	8,449,455.71	739,946,554.73
24-Jul-09	23	365	1,384,000.00	2,713,705.97	1,329,705.97	1,384,000.00	0.00	739,946,554.73
31-Jul-09	7	365	0.00	825,910.51	2,155,616.48	0.00	0.00	739,946,554.73
17-Aug-09	17	365	0.00	2,005,782.67	4,161,399.15	0.00	0.00	739,946,554.73
25-Aug-09	8	365	1,384,000.00	943,897.73	3,721,296.88	1,384,000.00	0.00	739,946,554.73
31-Aug-09	6	365	0.00	707,923.30	4,429,220.18	0.00	0.00	739,946,554.73

Big Rivers Ele Corporation RUS-ARVP N⊂. ć (2008 ACTUAL; 2009 BUDGETED)

No Interest on July 17, 1998.

Interest on the date of payment.

Maturity Date - December 31, 2023

MONTH			BEGINNING PRINCIPAL	INTEREST EXPENSE	INTEREST PAID	ACCRUED INTEREST	PRINCIPAL PAID	FINANCIAL ENDING PRINCIPAL	STATED ENDING PRINCIPAL
 17-Nov-08	17	366	102,298,458.27	421,182.27	145,652.35	777,966.84	103,580.19	102,194,878.08	245,899,398.41
30-Nov-08	13	366	102,194,878.08	210,486.01	0.00	988,452.85	0.00	102,194,878.08	245,899,398.41
31-Dec-08	31	366	102,194,878.08	501,928.19	0.00	0.00	0.00	103,685,259.12	245,899,398.41
31-Jan-09	31	365	103,685,259.12	510,624.80	0.00	510,624.80	0.00	103,685,259.12	245,899,398.41
16-Feb-09	16	365	103,685,259.12	863,145.17	599,596.88	774,173.09	437,153.12	103,248,106.00	244,862,648.41
28-Feb-09	12	365	103,248,106.00	196,827.84	0.00	971,000.93	0.00	103,248,106.00	244,862,648.41
31-Mar-09	31	365	103,248,106.00	508,471.93	0.00	0.00	0.00	104,727,578.86	244,862,648.41
30-Apr-09	30	365	104,727,578.86	499,120.62	0.00	499,120.62	0.00	104,727,578.86	244,862,648.41
15-May-09	15	365	104,727,578.86	249,560.31	0.00	748,680.93	0.00	104,727,578.86	244,862,648.41
31-May-09	16	365	104,727,578.86	266,197.67	0.00	1,014,878.60	0.00	104,727,578.86	244,862,648.41
30-Jun-09	30	365	104,727,578.86	499,120.62	0.00	0.00	0.00	106,241,578.08	244,862,648.41
31-Jul-09	31	365	106,241,578.08	523,214.06	0.00	523,214.06	0.00	106,241,578.08	244,862,648.41
17-Aug-09	17	365	106,241,578.08	286,923.84	0.00	810,137.90	0.00	106,241,578.08	244,862,648.41
31-Aug-09	14	365	106,241,578.08	236,290.22	0.00	1,046,428.12	0.00	106,241,578.08	244,862,648.41
30-Sep-09	30	365	106,241,578.08	506,336.18	0.00	0.00	0.00	107,794,342.38	244,862,648.41
31-Oct-09	31	365	107,794,342.38	530,861.04	0.00	530,861.04	0.00	107,794,342.38	244,862,648.41
16-Nov-09	16	365	107,794,342.38	273,992.80	0.00	804,853.84	0.00	107,794,342.38	244,862,648.41
30-Nov-09	14	365	107,794,342.38	239,743.70	0.00	1.044.597.54	0.00	107,794,342.38	244,862,648.41
31-Dec-09	31	365	107,794,342.38	530,861.04	0.00	0.00	0.00	109,369,800.96	244,862,648.41

5.799%

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# LEM Settlement Note (Unforeseen Costs) Amortization & Accrued Interest Schedule Rate - 8.00%

Days in Month (360 Day Year) - 30

				Principal	Accrued	Interest	Principal	Interest	Balance
	From	То	# of Days	Balance	Interest	Expense	Payment	Payment	Accrued
		10	# Of Days	A/C #224.141	A/C #237.141	Booked			Interest
	9/01/08	09/25/08	25	15,844,744.90	88,026.36		46,227.87	105,631.63	
	9/26/08	09/30/08	1 (	15,798,517.03	17,553.91	105,580.27			17,553.91
	0/01/08	10/25/08		15,798,517.03	87,769.54		46,536.05	105,323.45	47 500 00
	0/26/08	10/31/08	1 1	15,751,980.98	17,502.20	105,271.74		105.010.01	17,502.20
-	1/01/08	11/25/08		15,751,980.98	87,511.01		46,846.29	105,013.21	47 450 45
	1/26/08	11/30/08		15,705,134.69	17,450.15	104,961.16		101 700 00	17,450.15
	12/01/08	12/25/08		15,705,134.69	87,250.75		47,158.60	104,700.90	47 207 75
1	12/26/08	12/31/08	1 1	15,657,976.09	17,397.75	104,648.50		101 000 51	17,397.75
	01/01/09	01/25/09		15,657,976.09	86,988.76		47,472.99	104,386.51	17 245 00
	01/26/09		1 1	15,610,503.10	17,345.00	104,333.76		404.070.02	17,345.00
	02/01/09			15,610,503.10	86,725.02		47,789.48	104,070.02	17 201 00
1	02/26/09		5	15,562,713.62	17,291.90	104,016.92	10,100,000	400 754 40	17,291.90
	03/01/09	and the second se	25	15,562,713.62	86,459.52		48,108.08	103,751.42	17,238.45
	03/26/09	03/31/09		15,514,605.54	17,238.45	103,697.97	10,100,00	402 420 70	17,230.45
	04/01/09	04/25/09	25	15,514,605.54	86,192.25		48,428.80	103,430.70	17,184.64
	04/26/09	04/30/09		15,466,176.74	17,184.64	103,376.89	10 751 00	400 407 94	17,104.04
	05/01/09	05/25/09	25	15,466,176.74	85,923.20		48,751.66	103,107.84	17,130.47
	05/26/09	05/31/09		15,417,425.08	17,130.47	103,053.67	40.070.07	100 700 00	17,130.47
	06/01/09	06/25/09	25	15,417,425.08	85,652.36	100 700 04	49,076.67	102,782.83	17,075.95
	06/26/09	06/30/09		15,368,348.41	17,075.95	102,728.31	40,402,04	102,455.66	17,070.00
	07/01/09	07/25/09		15,368,348.41	85,379.71	100 100 70	49,403.84	102,400.00	17,021.05
	07/26/09	07/31/09		15,318,944.57	17,021.05	102,400.76	40 722 00	102,126.30	17,021.00
	08/01/09	08/25/09	1	15,318,944.57	85,105.25	400.074.04	49,733.20	102,120.30	16,965.79
	08/26/09			15,269,211.37	16,965.79	102,071.04	50.064.76	101,794.74	10,000.70
	09/01/09	1	1	15,269,211.37	84,828.95	404 700 40	50,064.76	101,734.74	16,910.17
	09/26/09	09/30/09	5 5	15,219,146.61	16,910.17	101,739.12			10,010.11

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# Big Rivers Electric Corporation 1983 Series Ohio County Pollution Control Bonds: Market Bonds Interest Due Semi-Annually on June 1 and December 1

Series Bonds         Date Wed         Tue         Days         Bond Balance           June 2007         1         5         3.82%         58,800,000         \$ 30,769.00           13         19         7         3.63%         58,800,000         \$ 40,934.00           20         26         7         3.75%         58,800,000         \$ 42,288.00           20         26         7         3.78%         58,800,000         \$ 42,282.00           20         26         7         3.78%         58,800,000         \$ 42,284.00           20         26         7         3.78%         58,800,000         \$ 42,282.00           20         27         30         4         3.74%         58,800,000         \$ 40,934.00           30         7         3.63%         58,800,000         \$ 40,934.00         \$ 40,934.00           25         31         7         3.64%         58,800,000         \$ 41,047.00           2007         1         7         3.53%         58,800,000         \$ 41,934.00           22         28         7         3.58%         58,800,000         \$ 41,247.00           22         28         7         3.85%         58,800,000				PRO F	ORMA		
3onds         Wed         Tue         Days         Rate         Interest           June 2007         1         5         5         3.82%         56,800,000         \$         30,769,00           13         19         7         3.75%         58,800,000         \$         40,934,00           20         26         7         3.78%         58,800,000         \$         42,288,00           20         26         7         3.78%         58,800,000         \$         42,208,00           20         26         7         3.74%         58,800,000         \$         44,000           300         30         3         3.74%         58,800,000         \$         40,934,00           11         17         3.63%         58,800,000         \$         40,934,00           25         31         7         3.64%         58,800,000         \$         40,934,00           25         31         7         3.64%         58,800,000         \$         41,047.00           40gust 2007         1         7         7         3.53%         58,800,000         \$         41,1472.00           22         28         7         3.65%         58,8	1983	Beg	End				
June 2007       1       5       5       3.82% 58,800,000       58,800,000 58,800,000       \$30,769.00         13       19       7       3.75%       58,800,000       \$42,288.00         20       26       7       3.78%       58,800,000       \$42,288.00         20       26       7       3.78%       58,800,000       \$42,288.00         21       30       4       3.74%       58,800,000       \$18,071.00         30       30       58,800,000       \$18,075.00       \$40,934.00         11       17       7       3.63%       58,800,000       \$40,934.00         25       31       7       3.64%       58,800,000       \$40,934.00         25       31       7       3.64%       58,800,000       \$40,934.00         26       31       7       3.64%       58,800,000       \$41,047.00         21       7       3.53%       58,800,000       \$41,047.00         22       28       7       3.85%       58,800,000       \$41,244.00         22       28       7       3.85%       58,800,000       \$41,244.00         22       28       7       3.85%       58,800,000       \$41,24	Series					Bond Balance	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Bonds	Wed	Tue	Days	Rate		 Interest
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	June 2007	1	5	5	3.82%	58,800,000	\$ 30,769.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$							
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$							
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		20	26	7	3.78%		
$30 \qquad \qquad$		27	30	4	3.74%	58,800,000	24,100.00
4       10       7 $3.63\%$ $58,800,000$ \$ $40,934,00$ 11       17       7 $3.60\%$ $58,800,000$ \$ $40,596,000$ 25       31       7 $3.64\%$ $58,800,000$ \$ $40,596,000$ August 2007       1       7 $7$ $3.53\%$ $58,800,000$ \$ $39,807,00$ August 2007       1       7       7 $3.53\%$ $58,800,000$ \$ $39,807,00$ 22       28       7 $3.53\%$ $58,800,000$ \$ $39,807,00$ 29       31 $3.52\%$ $58,800,000$ \$ $41,724,00$ 29       31 $3.82\%$ $58,800,000$ \$ $42,852,00$ 20       31       7 $3.80\%$ $58,800,000$ \$ $42,852,00$ 21       18       7 $3.70\%$ $58,800,000$ \$ $42,852,00$ 21       18       7 $3.90\%$ $58,800,000$ \$ $42,852,00$ 26       30 $5$ $3.90\%$ $58,800,000$ \$ $42,852,00$				30			180,717.00
4       10       7 $3.63\%$ $58,800,000$ \$ $40,934,00$ 11       17       7 $3.60\%$ $58,800,000$ \$ $40,596,000$ 25       31       7 $3.64\%$ $58,800,000$ \$ $40,596,000$ August 2007       1       7 $7$ $3.53\%$ $58,800,000$ \$ $39,807,00$ August 2007       1       7       7 $3.53\%$ $58,800,000$ \$ $39,807,00$ 22       28       7 $3.53\%$ $58,800,000$ \$ $39,807,00$ 29       31 $3.52\%$ $58,800,000$ \$ $41,724,00$ 29       31 $3.82\%$ $58,800,000$ \$ $42,852,00$ 20       31       7 $3.80\%$ $58,800,000$ \$ $42,852,00$ 21       18       7 $3.70\%$ $58,800,000$ \$ $42,852,00$ 21       18       7 $3.90\%$ $58,800,000$ \$ $42,852,00$ 26       30 $5$ $3.90\%$ $58,800,000$ \$ $42,852,00$	July 2007	1	3	3	3.74%	58,800,000	\$ 18.075.00
11       17       7 $3.60\%$ $58,800,000$ \$ 40,596.00         25       31       7 $3.64\%$ $58,800,000$ \$ 40,934.00         August 2007       1       7 $7.3.64\%$ $58,800,000$ \$ 41,047.00         August 2007       1       7 $7.3.53\%$ $58,800,000$ \$ 39,807.00         15       21       7 $3.70\%$ $58,800,000$ \$ 39,807.00         22       28       7 $3.55\%$ $58,800,000$ \$ 41,724.00         22       28       7 $3.85\%$ $58,800,000$ \$ 43,415.00         29       31       3.392\% $58,800,000$ \$ 18,945.00         58,11       7 $3.06\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.06\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.06\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.60\%$ $58,800,000$ \$ 42,852.00         26       30       5 $3.90\%$ $58,800,000$ \$ 12,565.00         3       9       7 $3.57\%$ $58$							
18       24       7 $3.63\%$ $58,800,000$ \$ 40,934.00         25       31       7 $3.64\%$ $58,800,000$ \$ 41,047.00         August 2007       1       7 $7.3.53\%$ $58,800,000$ \$ 39,807.00         8       14       7 $3.52\%$ $58,800,000$ \$ 39,807.00         15       21       7 $3.70\%$ $58,800,000$ \$ 41,724.00         22       28       7 $3.85\%$ $58,800,000$ \$ 41,724.00         29       31       3 $3.92\%$ $58,800,000$ \$ 18,945.00         29       31       3 $3.92\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.70\%$ $58,800,000$ \$ 42,852.00         26       30       5 $3.90\%$ $58,800,000$ \$ 42,852.00         26       30       5 $3.90\%$ $58,800,000$ \$ 42,258.00         24       30       7 $3.50\%$ $58,800,000$ \$ 42,258.00         26       30       5 $3.90\%$ $58,800,000$ \$ 42,258.00         24       30       7 $3$							
25 $31$ 7 $3.64\%$ $58,800,000$ \$ $41,047.00$ August 2007       1       7 $7$ $3.53\%$ $58,800,000$ \$ $39,807.00$ 8       14       7 $3.52\%$ $58,800,000$ \$ $39,807.00$ 15       21       7 $3.70\%$ $58,800,000$ \$ $41,724.00$ 22       28       7 $3.85\%$ $58,800,000$ \$ $41,724.00$ 29       31       3 $3.92\%$ $58,800,000$ \$ $42,852.00$ 20       5 $11$ 7 $3.70\%$ $58,800,000$ \$ $42,852.00$ 12       18       7 $3.70\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ $12$ $12$ $3.90\%$ $58,800,000$ \$ $40,258.00$ <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>							
August 2007173.53% 758,800,000 58,800,000 58,800,000 58,800,000 58,800,000 543,415.00 223.9,807.00 28,800,000 293.9,694.00 							
8         14         7 $3.52\%$ $58,800,000$ \$ $39,694.00$ 15         21         7 $3.70\%$ $58,800,000$ \$ $41,724.00$ 22         28         7 $3.85\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 50         11         7 $3.80\%$ $58,800,000$ \$ $42,852.00$ 12         18         7 $3.70\%$ $58,800,000$ \$ $41,724.00$ 19         25         7 $3.80\%$ $58,800,000$ \$ $42,852.00$ 26         30         5 $3.90\%$ $58,800,000$ \$ $42,852.00$ 20         7 $3.50\%$ $58,800,000$ \$ $40,258.00$ 17         23         7			-	31			181,586.00
8         14         7 $3.52\%$ $58,800,000$ \$ $39,694.00$ 15         21         7 $3.70\%$ $58,800,000$ \$ $41,724.00$ 22         28         7 $3.85\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 29         31         3 $3.92\%$ $58,800,000$ \$ $41,724.00$ 50         11         7 $3.80\%$ $58,800,000$ \$ $42,852.00$ 12         18         7 $3.70\%$ $58,800,000$ \$ $41,724.00$ 19         25         7 $3.80\%$ $58,800,000$ \$ $42,852.00$ 26         30         5 $3.90\%$ $58,800,000$ \$ $42,852.00$ 20         7 $3.50\%$ $58,800,000$ \$ $40,258.00$ 17         23         7	August 2007	1	7	7	3.53%	58,800,000	\$ 39.807.00
15       21       7 $3.70\%$ $58,800,000$ \$ 41,724.00         22       28       7 $3.85\%$ $58,800,000$ \$ 43,415.00         29       31       3 $3.92\%$ $58,800,000$ \$ 18,945.00         31       58,800,000       \$ 18,945.00       \$ 183,585.00         September 2007       1       4       4 $3.92\%$ $58,800,000$ \$ 25,260.00         12       18       7 $3.70\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.70\%$ $58,800,000$ \$ 41,724.00         19       25       7 $3.80\%$ $58,800,000$ \$ 42,852.00         26 $30$ 5 $3.90\%$ $58,800,000$ \$ 12,565.00         30       30       58,800,000       \$ 40,258.00       \$ 12,565.00         10       16       7 $3.57\%$ $58,800,000$ \$ 40,258.00         17       23       7 $3.50\%$ $58,800,000$ \$ 39,468.00         24       30       7 $3.50\%$ $58,800,000$ \$ 39,468.00         31       1 $3.25\%$ $58,800,000$	, luguot 2001						
22       28       7 $3.85\%$ $58,800,000$ \$ 43,415.00         29       31       3 $3.92\%$ $58,800,000$ \$ 18,945.00         September 2007       1       4 $4.3,92\%$ $58,800,000$ \$ 25,260.00         12       18       7 $3.70\%$ $58,800,000$ \$ 42,852.00         12       18       7 $3.70\%$ $58,800,000$ \$ 41,724.00         19       25       7 $3.80\%$ $58,800,000$ \$ 41,724.00         26       30       5 $3.90\%$ $58,800,000$ \$ 41,724.00         26       30       5 $3.90\%$ $58,800,000$ \$ 112,565.00         30       30       58,800,000       \$ 12,565.00       \$ 184,102.00         Doctober 2007       1       2 $2.3.90\%$ $58,800,000$ \$ 39,468.00         17       23       7 $3.57\%$ $58,800,000$ \$ 39,468.00         24       30       7 $3.50\%$ $58,800,000$ \$ 39,468.00         31       1 $3.25\%$ $58,800,000$ \$ 39,468.00         31       1 $3.25\%$ $58,800,000$							
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September 2007144 $3.92\%$ $58,800,000$ \$ $25,260.00$ 5117 $3.80\%$ $58,800,000$ \$ $42,852.00$ 12187 $3.70\%$ $58,800,000$ \$ $41,724.00$ 19257 $3.80\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ 26 $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,852.00$ $26$ $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,252.00$ $26$ $30$ $5$ $3.90\%$ $58,800,000$ \$ $42,256.00$ $26$ $30$ $7$ $3.57\%$ $58,800,000$ \$ $40,258.00$ $10$ 16 $7$ $3.57\%$ $58,800,000$ \$ $40,258.00$ $17$ $23$ $7$ $3.50\%$ $58,800,000$ \$ $39,468.00$ $24$ $30$ $7$ $3.50\%$ $58,800,000$ \$ $39,468.00$ $31$ $1$ $3.25\%$ $58,800,000$ \$ $31,414.00$ $31$ $1$ $3.25\%$ $58,800,000$ \$ $38,905.00$ $31$ $1$ $1$ $3.25\%$ $58,800,000$ \$ $39,920.00$ $21$ $27$ $7$ $3.58\%$ $58,800,000$ \$ $39,920.00$ $21$ $27$ $7$ $3.58\%$ $58,800,000$ \$ $39,920.00$ $21$ $27$ $7$ $3.58\%$ $58,800,000$ \$ $40,371.00$ $28$			31		3.92%		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$				31			\$ 183,585.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	September 2007	1	4	4	3.92%	58,800,000	\$ 25,260.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	•				3.80%		42,852.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		12	18	7	3.70%	58,800,000	41,724.00
30\$ 184,102.00Detober 20071223.90%58,800,000\$ 12,565.003973.57%58,800,000\$ 40,258.00101673.57%58,800,000\$ 40,258.00172373.50%58,800,000\$ 39,468.00243073.50%58,800,000\$ 39,468.003113.25%58,800,000\$ 5,236.00313113.25%58,800,000\$ 5,236.00142073.54%58,800,000\$ 39,920.00212773.58%58,800,000\$ 40,371.00283033.60%58,800,000\$ 17,398.003030\$ 168,008.00\$ 168,008.00Item 6a.		19	25	7	3.80%	58,800,000	\$ 42,852.00
Detober 2007       1       2       2       3.90% $58,800,000$ \$ $12,565.00$ 3       9       7 $3.57\%$ $58,800,000$ \$ $40,258.00$ 10       16       7 $3.57\%$ $58,800,000$ \$ $40,258.00$ 17       23       7 $3.50\%$ $58,800,000$ \$ $40,258.00$ 24       30       7 $3.50\%$ $58,800,000$ \$ $39,468.00$ 31       1 $3.25\%$ $58,800,000$ \$ $5,236.00$ 31       1 $3.25\%$ $58,800,000$ \$ $31,414.00$ November 2007       1       6 $6$ $3.25\%$ $58,800,000$ \$ $31,414.00$ 14       20       7 $3.54\%$ $58,800,000$ \$ $39,920.00$ 21       27       7 $3.58\%$ $58,800,000$ \$ $17,398.00$ 30       30       3 $3.60\%$ $58,800,000$ \$ $17,398.00$ 30       30       3 $3.60\%$ $58,800,000$ \$ $1,075,251.00$		26	30_		3.90%	58,800,000	31,414.00
397 $3.57%$ $58,800,000$ \$ $40,258.00$ 10167 $3.57%$ $58,800,000$ \$ $40,258.00$ 17237 $3.50%$ $58,800,000$ \$ $39,468.00$ 24307 $3.50%$ $58,800,000$ \$ $39,468.00$ 311 $3.25%$ $58,800,000$ \$ $5,236.00$ 311 $3.25%$ $58,800,000$ \$ $5,236.00$ 311 $3.25%$ $58,800,000$ \$ $31,414.00$ 7137 $3.45%$ $58,800,000$ \$ $39,920.00$ 14207 $3.54%$ $58,800,000$ \$ $39,920.00$ 21277 $3.58%$ $58,800,000$ \$ $40,371.00$ 28303 $3.60%$ $58,800,000$ \$ $168,008.00$ Item 6a.				30			\$ 184,102.00
November 2007 1 6 7 $3.57\%$ 58,800,000 \$ 40,258.00 17 23 7 $3.50\%$ 58,800,000 \$ 39,468.00 24 30 7 $3.50\%$ 58,800,000 \$ 39,468.00 31 31 1 3.25\% 58,800,000 \$ 5,236.00 31 31 31 1 3.25\% 58,800,000 \$ 5,236.00 31 \$ 177,253.00 14 20 7 $3.54\%$ 58,800,000 \$ 31,414.00 7 13 7 $3.45\%$ 58,800,000 \$ 31,414.00 14 20 7 $3.54\%$ 58,800,000 \$ 39,920.00 21 27 7 $3.58\%$ 58,800,000 \$ 39,920.00 21 27 7 $3.58\%$ 58,800,000 \$ 40,371.00 28 30 3 $3.60\%$ 58,800,000 \$ 17,398.00 30 \$ 168,008.00 <b>Payable 12/01/07 \$ 1,075,251.00</b> Item 6a.	October 2007	1	2			58,800,000	\$ 12,565.00
17 $23$ $7$ $3.50%$ $58,800,000$ \$ $39,468.00$ $24$ $30$ $7$ $3.50%$ $58,800,000$ \$ $39,468.00$ $31$ $1$ $3.25%$ $58,800,000$ \$ $5,236.00$ $31$ $1$ $3.25%$ $58,800,000$ \$ $5,236.00$ $31$ $1$ $3.25%$ $58,800,000$ \$ $31,414.00$ November 2007 $1$ $6$ $6$ $3.25%$ $58,800,000$ \$ $31,414.00$ $7$ $13$ $7$ $3.45%$ $58,800,000$ \$ $38,905.00$ $14$ $20$ $7$ $3.54%$ $58,800,000$ \$ $39,920.00$ $21$ $27$ $7$ $3.58%$ $58,800,000$ \$ $40,371.00$ $28$ $30$ $3$ $3.60%$ $58,800,000$ \$ $17,398.00$ $30$ $3$ $168,008.00$ \$ $1,075,251.00$ Item 6a.		3	9	7	3.57%	58,800,000	\$ 40,258.00
24 $30$ 7 $3.50%$ $58,800,000$ \$ $39,468.00$ $31$ $31$ $1$ $3.25%$ $58,800,000$ \$ $5,236.00$ $31$ $31$ $31$ $58,800,000$ \$ $5,236.00$ $31$ $31$ $31$ $58,800,000$ \$ $31,414.00$ $7$ $13$ 7 $3.45%$ $58,800,000$ \$ $38,905.00$ $14$ $20$ 7 $3.54%$ $58,800,000$ \$ $39,920.00$ $21$ $27$ 7 $3.58%$ $58,800,000$ \$ $40,371.00$ $28$ $30$ $3$ $3.60%$ $58,800,000$ \$ $17,398.00$ $30$ $30$ $58,800,000$ \$ $10,75,251.00$ Item 6a.		10	16		3.57%		\$ 40,258.00
31311 $3.25\%$ $58,800,000$ \$ $5,236.00$ November 2007166 $3.25\%$ $58,800,000$ \$ $31,414.00$ 7137 $3.45\%$ $58,800,000$ \$ $38,905.00$ 14207 $3.54\%$ $58,800,000$ \$ $39,920.00$ 21277 $3.58\%$ $58,800,000$ \$ $39,920.00$ 28303 $3.60\%$ $58,800,000$ \$ $17,398.00$ 3033.60\% $58,800,000$ \$ $17,398.00$ Payable 12/01/07Item 6a.							
31       \$ 177,253.00         November 2007       1       6       6 $3.25\%$ $58,800,000$ \$ 31,414.00         7       13       7 $3.45\%$ $58,800,000$ \$ 38,905.00         14       20       7 $3.54\%$ $58,800,000$ \$ 39,920.00         21       27       7 $3.58\%$ $58,800,000$ \$ 40,371.00         28       30       3 $3.60\%$ $58,800,000$ \$ 17,398.00         30       \$ 168,008.00       \$ 168,008.00       \$ 168,008.00         Item 6a.				7			
November 2007 1 6 6 $3.25\%$ 58,800,000 \$ 31,414.00 7 13 7 $3.45\%$ 58,800,000 \$ 38,905.00 14 20 7 $3.54\%$ 58,800,000 \$ 39,920.00 21 27 7 $3.58\%$ 58,800,000 \$ 40,371.00 28 30 3 $3.60\%$ 58,800,000 \$ 17,398.00 30 \$ 168,008.00 Payable 12/01/07 \$ 1,075,251.00 Item 6a.		31	31_		3.25%	58,800,000	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				31			\$ 177,253.00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	November 2007						
$\begin{array}{cccccccccccccccccccccccccccccccccccc$							
28       30       3       3.60%       58,800,000       \$ 17,398.00         30       30       \$ 168,008.00         Payable 12/01/07       \$ 1,075,251.00         Item 6a.							39,920.00
30       \$ 168,008.00         Payable 12/01/07       \$ 1,075,251.00         Item 6a.							40,371.00
Payable 12/01/07 \$1,075,251.00 Item 6a.		28	30_		3.60%	58,800,000	
Item 6a.				30			\$ 168,008.00
	Payable 12/01/07						\$ 1,075,251.00
Page 11 of 17					Item 6a	a.	
					Page 11 c	of 17	

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Market Bonds @ 2/3/09	8.00%	18,350,000	734,000
Annualized for 6 months payable 6/1			

PR	O FORMA		
Bank Bonds @ 2/3/09 Annualized for 6 months payable 6/1	3.25%	40,450,000	657,310

# Big Rivers Electric Corporation2001A Series Ohio County Pollution Control Bonds:\$ 83,300,000.00Interest Rate reset every 28 days by Auction Agent - Bankers TrustBond Series Dated August 1, 2001 - Maturity Date October 1, 2022

		PRO	FOR	MA		
2001A Series Bonds	Beg	End				
	Da	te				
•	Wed	Tue	Days	Rate		Interest
Accrued Interest November	14	30	17	3.50%	\$	137,676.39
Annualized for 11 Months Total Pro Forma Paym				18.00%	\$ <b>\$</b> _1	13,744,500 3,882,176.39

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## BIG RIVERS ELECTRIC CORPORATION

1983 SERIES POLLUTION CONTROL BONDS

DEXIA CREDIT LOCAL COMMITMENT FEE

INTEREST RATE = .25%

INTEREST CALCULATED ON ACTUAL/360-DAY BASIS

\*\* Effective May 1, 2006, Dexia Credit Local became the Liquidity Facility

Prior to May 1, 2006 the Liquidity Facility was Creditsuisse

MONTH	YEAR	NO. OF DAYS	1983 SERIES PRINCIPAL	AVAILABLE BOND COMMITMENT	MONTHLY INTEREST EXPENSE	ACCRUED INTEREST	INTEREST PAYMENT	PAYMENT DATE	
SEP	2007	30	58,800,000.00	62,632,471.00	13,048.43	13,048.43	40,015.19	09/04/07	
OCT	2007	31	58,800,000.00	62,632,471.00	13,483.38	26,531.81			
NOV	2007	30	58,800,000.00	62,632,471.00	13,048.43	39,580.24			
DEC	2007	31	58,800,000.00	62,632,471.00	13,483.38	13,483.38	39,580.24	12/03/07	
JAN	2008	31	58,800,000.00	62,632,471.00	13,483.38	26,966.76			
FEB	2008	20	58,800,000.00	62,632,471.00	8,698.95	35,665.71			
FEB	2008	9	24,265,000.00	25,846,545.93	1,615.41	37,281.12			
MAR	2008	3	24,265,000.00	25,846,545.93	538.47	37,819.59			
MAR	2008	1	23,390,000.00	24,914,515.57	173.02	37,992.61			
MAR	2008	5	20,200,000.00	21,516,597.03	747.10	38,739.71			
MAR	2008	22	11,250,000.00	11,983,253.19	1,830.77	990.24	39,580.24	03/03/08	
APR	2008	29	11,250,000.00	11,983,253.19	2,413.30	3,403.54			
ΔPR	2008	1	10,950,000.00	11,663,699.77	81.00	3,484.54			
MAY	2008	4	10,950,000.00	11,663,699.77	323.99	3,808.53			
MAY MAY Item JUN 12 12	2008	27	9,950,000.00	10,598,521.69	1,987.22	5,795.75			
	2008	2	9,950,000.00	10,598,521.69	147.20	147.20	5,795.75	06/02/08	
	2008	6	9,450,000.00	10,065,932.65	419.41	566.61			
	2008	22	8,950,000.00	9,533,343.61	1,456.48	2,023.09			
17 JUL	2008	9	8,950,000.00	9,533,343.61	595.84	2,618.93			
JUL	2008	8	6,450,000.00	6,870,398.40	381.69	3,000.62			х.
JUL	2008	14	6,250,000.00	6,657,362.78	647.24	3,647.86			
AUG	2008	4	6,250,000.00	6,657,362.78	184.93	3,832.79			
AUG	2008	27	6,150,000.00	6,550,844.98	1,228.28	5,061.07			
SEP	2008	23	6,150,000.00	6,550,844.98	1,046.32	1,046.32	5,061.07	09/02/08	90,017.30 Test Year Payments
SEP	2008	7	3,150,000.00	3,355,310.73	163.11	1,209.43			
OCT	2008	9	3,150,000.00	3,355,310.73	209.71	1,419.14			
OCT	2008	22	1,350,000.00	1,437,990.18	219.69	1,638.83			
NOV	2008	30	1,350,000.00	1,437,990.18	299.58	1,938.41			
DEC	2008	31	18,350,000.00	19,546,017.58	4,207.81	4,207.82	1,938.40	12/01/08	
JAN	2009	28	18,350,000.00	19,546,017.58	3,800.61	8,008.43			
JAN	2009	3	18,350,000.00	19,546,017.58	407.21	8,415.64			
FEB	2009	28	18,350,000.00	19,546,017.58	3,800.61	12,216.25			
MAR	2009	22	18,350,000.00	19,546,017.58	2,986.20	2,986.20	12,216.25	03/02/09	
MAR	2009	4	18,350,000.00	19,546,017.58	542.94	3,529.14			
MAR	2009	4	18,350,000.00	19,546,017.58	542.94	4,072.08			
MAR	2009	1	18,350,000.00	19,546,017.58	135.74	4,207.82			
APR	2009	8	18,350,000.00	19,546,017.58	1,085.89	5,293.71			
APR	2009	22	18,350,000.00	19,546,017.58	2,986.20	8,279.91			

.

# BIG RIVERS ELECTRIC CORPORATION

1983 SERIES POLLUTION CONTROL BONDS

DEXIA CREDIT LOCAL COMMITMENT FEE

INTEREST RATE = .25%

INTEREST CALCULATED ON ACTUAL/360-DAY BASIS

\*\* Effective May 1, 2006, Dexia Credit Local became the Liquidity Facility

Prior to May 1, 2006 the Liquidity Facility was Creditsuisse

MONTH	YEAR	NO. OF DAYS	1983 SERIES PRINCIPAL	AVAILABLE BOND COMMITMENT	MONTHLY INTEREST EXPENSE	ACCRUED	INTEREST PAYMENT	PAYMENT DATE
MAY	2009	31	18,350,000.00	19,546,018.00	4,207.82	12,487.73		
JUN	2009	30	18,350,000.00	19,546,018.00	4,072.09	4,072.09	12,487.73	06/01/09
JUL	2009	31	18,350,000.00	19,546,018.00	4,207.82	8,279.91		
AUG	2009	31	18,350,000.00	19,546,018.00	4,207.82	12,487.73		
SEP	2009	30	18,350,000.00	19,546,018.00	4,072.09	4,072.09	12,487.73	09/01/09
OCT	2009	31	18,350,000.00	19,546,018.00	4,207.82	8,279.91		
NOV	2009	30	18,350,000.00	19,546,018.00	4,072.09	12,352.00		
DEC	2009	31	18,350,000.00	19,546,018.00	4,207.82	4,207.82	12,352.00	12/01/09 49,543.71 Pro Forma Payments

Big Rivers Electric Corporation Philip Morris Capital Corporation (PMCC) Promissory Note

Principal	\$12,380,000.00
Rate	8.50%
Maturity Date	12/15/09

	MONTH	PAYMENT DATE			PRINCIPAL BALANCE	CASH FLOW	INTEREST EXPENSE	INTEREST PAID	PRINCIPAL PAID	ACCRUED
	31-Oct-08	31-Oct-08	30	360	12.380.000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	30-Nov-08	0,0000	30	360	12.380.000.00	0.00	87,691.67	0.00	0.00	87,691.67
	31-Dec-08	1-Dec-08			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
	31-Dec-08	31-Dec-08	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	31-Jan-09	01 200 00	30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
	28-Feb-09	2-Feb-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
	28-Feb-09	2-1 00 00	30	360	12.380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
	31-Mar-09	2-Mar-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
	31-Mar-09	31-Mar-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	30-Apr-09	30-Apr-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	31-May-09	00/101/00	30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
	30-Jun-09	1-Jun-09	00		12.380.000.00	87.691.67	0.00	87,691.67	0.00	0.00
	30-Jun-09	30-Jun-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	31-Jul-09	31-Jul-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
	31-Aug-09	31-Aug-09	30	360	12,380,000.00	87.691.67	87,691.67	87,691.67	0.00	0.00
Ų.	30-Sep-09	30-Sep-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
ř H	31-Oct-09	30-0ep-08	30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
Item	30-Nov-09	2-Nov-09	00	000	12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
<u>_</u>	30-Nov-09	30-Nov-09	30	360	12,380,000.00	87,691.67	87,691.67	87.691.67	0.00	0.00
6a		15-Dec-09	15	360	12,380,000.00	12,423,845.83	43,845.83	43.845.83	12,380,000.00	0.00
f	15-Dec-09	10-Dec-09	15	500	12,000,000.00	12,420,040.00	.5,610.00		, <u>,</u> ,	
Г						13,651,529.21	1,271,529.21	1,271,529.21	12,380,000.00	

# BIG RIVE, LECTRIC CORPORATION

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(0)	(P)
Interest														
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total interest Capitalized	Account Number	W.O.#	EAC	RA	Location
	#	Dalaille	oubsidiary	11 001. 0										
	FOR MONT	H OF DECEM	BER 2007 (RE	VISED MARC	CH 2008)				5.8200%					
		004.005	0	68	0	29,295	567	305,299	1,479	427.360	860	942	370	Línes
161kV Line Terminal	860 864	334,095 106,275	0	0	õ	915	0	105,360	511	427.360	864	942	370	Lines
ugh/McDaniels 69 kV Line	870	100,275	0	Ő	ō	18,169	0	(18,169)	0	427.350	870	942	370	Stations
evention Control (SUSPEND)	885	ő	0	Ō	0	7	159	152	0	427.360	885	942	370	Lines
or Line 6-A (SUSPEND)	893	3,890,683	44,731	0	0	246,958	204,099	3,803,093	17,950	427.360	893	942	370	Lines Lines
ap/Meade Co 161 kV Line 1 Co. Sub Line Terminal for Olivet Tap Line	895	5,201	0	0	0	178	0	5,023	24	427.360	895	942 942	370 370	Stations
p. Substation	903	7,076,435	216,313	0	0	150,568	5,267	6,714,821	32,554	427.350	903 907	942 942	370	Lines
ass Line Relocation-KDOT	907	7,778	0	0	0	190	0	7,588	37	427.360	907	942 942	370	Stations
rowave System	908	744,265	0	0	0	20,498	2,267	726,034	3,516	427.350 427.360	908		370	Lines
Vectren Line 16-B Reroute	912	44,293	0	6,000	0	765	23,039	60,567	238 0	427.360	912	942	370	Lines
Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	1,006	427.360	917	942	370	Lines
rch Rd Tap 69 kV Line	917	145,460	0	0	0	2,794	129,416	272,082 229,596	703	427.360	918		370	Lines
or Reid/Onton Line 4-A	918	73,680	0	12,646	0	530	169,092	229,596	00	427.360	921	942	370	Lines
Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22 0	6,156 0	186,576	905	427.350			370	Stations
Radio System	923	186,576	0	0	0	U	0	100,070	500	121.000				
als December 2007		12,614,741	261,044	18,714	0	470,891	540,062	12,404,154	58,923	-				
amount recorded \$58,018)	:													
	FOR MON	TH OF JANUA	RY 2008 (RE)	ISED MARCI	H 2008)				5.8200%					
									4 550	427.360	9 860	942	370	Lines
. 161kV Line Terminal	860	363,600	0	23,518	0	30,774		333,030 113,239	1,558 544	427.360				
ough/McDaniels 69 kV Line	864	112,729	0	0	34	1,426		(18,169)	0-44 0					
revention Control (SUSPEND)	870		0			18,169 7		16,211	0	427.360				
tor Line 6-A (SUSPEND)	885		0	408	20,918	, 264,908		3,813,979	18,462					Línes
Tap/Meade Co 161 kV Line	893	4,115,284	49,839	0				5,262	26			942	370	Lines
en Co. Sub Line Terminal for Olivet Tap Line	895	5,464	0 200,650	-	96,180			7,711,646	35,046			942	370	Station
Co. Substation	903	7,700,378	200,650	•				17,741	62	427.360	907	942		
pass Line Relocation-KDOT	907	8,124 832,271	2,622	-				863,278	3,850	427.350	908			
crowave System	908 912		•	1,195		•		62,339	299					
n/Vectren Line 16-B Reroute	912 914			,		2		(2)	0					
n-Marshall 161 kV Line (SUSPEND)	914		-		-	3,800	19,468	292,568	1,372					
urch Rd Tap 69 kV Line ctor Reid/Onton Line 4-A	917		-			1,233	3,822	235,684	1,134					
		, .	-		39,083			2,195	0					
Radio System	-		. 0	0	11,178	905	5 11,178	197,580	931	427.350	92	5 942	3/1	Stations
Naulo Gystem	220							10.0/0 50/						
als January 2008		13,916,107	253,111	506,038	255,468	529,814	1,274,905	13,646,581	63,284					
amount recorded \$63,289)														
g Coal M Radio S als Janu	idway Mine 69kV Line (SUSPEND) ystem ary 2008	idway Mine 69kV Line (SUSPEND) 921 ystem 923 ary 2008	idway Mine 69kV Line (SUSPEND)         921         0           ystem         923         198,485           ary 2008         13,916,107	United 4-A         515         20300           idway Mine 69kV Line (SUSPEND)         921         0         0           ystem         923         198,485         0           ary 2008         13,916,107         253,111	Onton Line 4-A         310         200,001         100         0 <td>Conton Line 4-A         310         200,000         0         39,083           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083           ystem         923         198,485         0         0         11,178           ary 2008         13,916,107         253,111         506,038         255,468</td> <td>Onton Line 4-A         310         200,003         0         39,083         222         0         0         0         39,083         222         223         198,485         0         0         11,178         905           ary 2008         13,916,107         253,111         506,038         255,468         529,814</td> <td>Onton Line 4-A         918         233,033         0         0         39,083         22         41,300           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300           ystem         923         198,485         0         0         11,178         905         11,178           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905</td> <td>Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195           ystem         923         198,485         0         0         11,178         905         11,178         197,580           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581</td> <td>Onton Line 4-A         918         233,095         0         0         0         1,20         1,100         2,195         0           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284</td> <td>Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427.350           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284</td> <td>Onton Line 4-A         918         233,035         0         0         0         39,083         22         41,300         2,195         0         427.360         927           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427.360         927           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427.350         923           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284</td> <td>Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427,350         923         942           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284</td> <td>Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942         370           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942         370           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427,350         923         942         370           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284</td>	Conton Line 4-A         310         200,000         0         39,083           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083           ystem         923         198,485         0         0         11,178           ary 2008         13,916,107         253,111         506,038         255,468	Onton Line 4-A         310         200,003         0         39,083         222         0         0         0         39,083         222         223         198,485         0         0         11,178         905           ary 2008         13,916,107         253,111         506,038         255,468         529,814	Onton Line 4-A         918         233,033         0         0         39,083         22         41,300           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300           ystem         923         198,485         0         0         11,178         905         11,178           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905	Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195           ystem         923         198,485         0         0         11,178         905         11,178         197,580           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581	Onton Line 4-A         918         233,095         0         0         0         1,20         1,100         2,195         0           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284	Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427.350           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284	Onton Line 4-A         918         233,035         0         0         0         39,083         22         41,300         2,195         0         427.360         927           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427.360         927           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427.350         923           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284	Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427,350         923         942           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284	Onton Line 4-A         918         233,095         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942         370           idway Mine 69kV Line (SUSPEND)         921         0         0         0         39,083         22         41,300         2,195         0         427,360         921         942         370           ystem         923         198,485         0         0         11,178         905         11,178         197,580         931         427,350         923         942         370           ary 2008         13,916,107         253,111         506,038         255,468         529,814         1,274,905         13,646,581         63,284

Item 6b. Page 1 of 6

## BIG RIVE. \_ECTRIC CORPORATION

PSC CASE	2009-00040	

1	PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b) (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
2 3 4 5 6 7 8	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized 5.8200%	Account Number	W.O. #	EAC	RA	Location
9			OF FEBRUA	RY 2008 (RE)	VISED MARC	CH 2008)				5.8200%					
58 59 60 61 62 63	Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND)	860 864 870 885	373,372 118.605 0 0	0 0 0 0	3,428 0 0 8,259	0 0 0 0	32,332 1,970 18,169 7	3,428 28,300 0 0 0	341,040 144,935 (18,169) (8,266) (283,370)	1,646 634 0 0	427.360 427.360 427.350 427.360 427.360	860 864 870 885 893	942 942	370 370 370 370 370	Lines Stations Lines Lines
64 65 66 67 68	Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line (SUSPEND) McCracken Co. Sub Line Terminal for Olivet Tap Line Daviess Co. Substation US 60 Bypass Line Relocation-KDOT	893 895 903 907 908	0 5,490 8,066,104 21,186 993,855	0 0 186,210 0 18,212	0 0 101,031 0 98,262	0 0 0 0 0	289 27,864	0 297,882 0 399,651	5,262 7,858,577 20,897 1,249,168	26 37,392 101 5,089 318	427.360 427.350 427.360 427.350 427.360	895 903 907 908 912	942 942 942	370 370 370 370	) Stations ) Lines ) Stations ) Lines
69 70 71 72 73	Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (SUSPEND) Olivet Church Rd Tap 69 kV Line Desendutor Reid/Onton Line 4-A	908 912 914 917 918 921	64,441 0 302,969 241,360 0	0 0 0 0 0	0 0 87 0 0		2 5,172 2,367 2 22	0 25,767 0 0	67,867 (2) 323,477 238,993 (22) 212,709	0 1,506 1,159 0 997	427.360 427.360 427.360 427.360 427.360	917 918 921	942 942 942	370 370 370	) Lines ) Línes ) Lines
74 75 76 77	Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Totals February 2008	923	200,384 10,387,766	0 204,422	0 211,067		593,098		10,153,096	48,868	-				
78 79 80	(original amount recorded \$48,873)	TOP NON	TH OF MARCI	1 2008						5.8200%	0				
81		FOR MON	TH OF MARCI	12000											
82 83 84	Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line	860 864		a a	) (	0	0 33,97 0 2,60 0 18,16	4 31,792	177,895	1,669 786 465	427.36 427.35	0 86 0 87	4 94 0 94	2 37 2 37	
85 86 87 88	Fails of RoughNicDanies of Kound Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line	870 885 893 895	0 4,378,294	(	5,47 5	0 0 0		7 52,646 70 53,452	47,169 4,148,376 5,262	19,990 26	427.36 427.36 427.35	0 89 0 89 0 90	93 94 95 94 93 94	2 3 2 3 2 3	70 Lines 70 Lines 70 Lines 70 Stations 70 Lines
89 90 91 92	Daviess Co. Substation (SUSPEND) US 60 Bypass Line Relocation-KDOT Digital Microwave System	903 907 908 912	24,073 3 1,676,213	18,21	0 2 373,38 0 1,01	0 4 6	0 39 0 32,95 0 1,62	90 53 403,72 20 1,89	23,683 7 1,655,391	111 7,050 331	427.35	50 90 50 9 50 9	08 94 12 94 14 94	12 3 12 3 12 3	70 Stations 70 Lines 70 Lines
93 94 95 96	Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (SUSPEND) Olivet Church Rd Tap 69 kV Line Reconductor Reid/Onton Line 4-A	91- 91 91	4 0 7 335,656 8 243,193		0	0 0 0 0	0 6,67 0 3,52 0 3	26 22	6 374,324 0 239,667 0 (22)	1,70 1,16 1,07	2 427.3 0 427.3	50 9 60 9 50 9	18 9 21 9 23 9	42 3 42 3 42 3	70 Lines 70 Lines 70 Lines 70 Lines 70 Stations
97 98 99 100	Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D	92 92	3 215,971	)	0 0 22 387.0	0 0 53	0 2,8 0 0 641,9	0	0 69		0 427.3	60 9	26 9	42 3	370 Lines
101			1,051,051												

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	BIG RIVL:LECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b) (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
- 2 3 4 5 6 7 8	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized 5.8200%	Account Number	W.O. #	EAC	RA	Location
9		FOR MONTH	OF APRIL 2	008											
105														070	Línea
106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123	Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line Daviess Co. Substation US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (SUSPEND) Olivet Church Rd Tap 69 kV Line Reconductor Reid/Onton Line 4-A Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D	860 864 870 885 893 903 907 908 912 914 917 918 921 923 926	393,129 184,324 114,986 0 4,452,413 5,542 8,324,392 25,096 1,962,729 73,729 0 387,604 249,568 0 237,328 146	0 0 59,986 0 79,533 0 106,882 0 2,685 0 0 0 0 0 0 0 0	225 0 0 0 0 246,787 266 0 200,000 0 0 200,000 0 0	(	505           40,003           1,959           3,000           8,38%           4,68%           2,000           3,390	42,570 8,516 14,819 0 6,892 5 0 3 739,975 9 3,226 2 0 4 55,008 8 0 2 211,595 5 0 0 0	74,730 (2) 431,543 244,880 11,573 233,423 146	1,733 981 467 0 19,868 26 38,765 119 9,404 355 0 1,960 1,188 0 1,182 1	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	860 864 870 885 893 895 903 907 908 912 914 917 918 921 923 926	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	Lines Lines Stations Lines Stations Lines Lines Lines Lines Lines Stations
124			16,410,986	249,086	447,278		0 676,34	1,002,000			-				
125	Totals April 2008														
126															
127 128										5.8200%	0				
128		FOR MON	TH OF MAY 2	8008											
130 131 132 133 134 135 136 137	Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line	860 864 870 885 893 893	234,298 115,453 0 4,489,417 5,568	0 0 0 59,986	1,435	5 5 0	•	71 16,11 01 7 28 (9,45 06 24	3 244,605 0 96,352 (7) 3) 4,096,750 0 5,262 0 24,759	1,737 1,147 467 0 19,892 26 120	427.360 427.350 427.360 427.360 427.360 427.360 427.360 427.360	0         864           0         870           0         885           0         893           0         894           0         895           0         895           0         895	94 94 5 94 3 94 5 94 5 94 7 94	2 37 2 37 2 37 2 37 2 37 2 37 2 37 2 37	0 Lines 10 Stations 10 Lines 10 Lines 10 Lines 10 Lines
137	US 60 Bypass Line Relocation-KDOT	307		,	,	-	0 49,4			11,678 769		•			-
139	Digital Microwave System	908 912					0 2,3				427.36	•	4 94		
140	Henderson/Vectren Line 16-B Reroute	912			5	0	0	2 344 23.3		2.17					70 Lines
141	Livingston-Marshall 161 kV Line (SUSPEND)	917			5	0	0 10,3		0 245,905	1,19					70 Lines 70 Lines
142		918		1 (		0			12 (10)		0 427.36				70 Stations
143 144	C LASS Lung Mine COW/ Line (SUSPENU)	) 92			0 0 20,62			37 53,7	15 290,079	1,27		-			70 Lines
144		52.		0		0	0	1	0 1,774		9 427.36	NU 52			
146		92	יז, ו ס	0	•				00 0 007 047	40,48	5				
147			8,804,36	3 218,87	2 40,74	12	0 458,0	020 521,0	88 8,607,817		<u> </u>				
148	Totals May 2008														

- 148 149 150 151

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1	BIG RIVERECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b) (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
- 3 4 5 6 7	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized 5.8200%	Account Number	W.O. #	EAC	RA	Location
8 9		FOR MONT	OF JUNE 2	008						0.020070					
152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170	Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line (SUSPEND) McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (SUSPEND) Olivet Church Rd Tap 69 kV Line Reconductor Reid/Onton Line 4-A Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D Totals June 2008	860 864 870 885 893 895 907 908 912 914 917 918 921 923 926	397,386 250,327 120,362 0 5,594 28,043 2,826,425 241,849 0 479,943 0 0 297,705 2,425 4,650,055	0 0 59,986 0 179,404 0 2,685 0 0 0 0 0	0		19,568 7 343,120 332 744 61,085 3,083 0 2 0 12,514	0 2,185 1,228,391 586 2 0 4 28,925 9 0 2 0 4 0 0 0	493,669 (7,069) (22) 291,391 2,415	1,738 1,222 489 0 26 138 15,240 1,159 0 2,324 0 0 1,413 12 23,761	427.360 427.350 427.360		942 942 942	370 370 370 370 370 370 370	Lines Lines Lines Stations Lines Lines Lines Lines Lines Lines Stations
171 172	I Utals Julie 2000									5 0000	1				
173 174		EOR MON	TH OF JULY	2008						5.8200%	0				
175 176 177 178 179 180 181 182 183 184 185 186 187 186 187 186 190 190	Oil Spill Prevention Control         Reconductor Line 6-A (SUSPEND)         Skillman Tap/Meade Co 161 kV Line         McCracken Co. Sub Line Terminal for Olivet Tap Line         US 60 Bypass Line Relocation-KDOT         Digital Microwave System         Henderson/Vectren Line 16-B Reroute         Livingston-Marshall 161 kV Line (SUSPEND)         Olivet Church Rd Tap 69 kV Line         Armstrong Coal Midway Mine 69kV Line (SUSPEND)         Two Way Radio System         Reconductor Lines 4-K & 5-D	860 864 87( 88) 89) 90 90 90 90 91 91 91	) 403,94 269,91 123,76 34,552,25 56,36 746,23 84,015,77 2244,92 4 7511,66 1 3299,95 38 38	0 2 1 0 9 62,39 55 50 60 50 60	0 0 3 0 15,17 64 2 0 35 0 0 35 0 0 0 0	20 0 0 0 0 0 0	0 343,1: 0 3: 0 8: 0 76,3 0 4,2 0 4,2 0 14,8 0 0 7,7	3,44         3,44           57         7           20         148,63           58         22,12           25         106,4           42         12,77           2         138         34,5           22         22           23         39,2	0 103,704 0 (7) 32 4,295,378 0 6,007 36 52,322 17 3,749,394 33 253,465 0 (2) 50 528,695 0 (22) 98 331,521 0 3,838	2,48	5 427.36 3 427.35 0 427.36 2 427.36 9 427.36 9 427.36 9 427.36 0 427.36 6 427.36 8 427.36 10 427.30 10 427.30	0         86           0         87           0         88           0         89           0         89           0         89           0         89           0         89           0         90	4 94 0 94 5 94 3 94 15 94 15 94 15 94 17 94 12 94 14 9 17 9 14 9 17 9 21 9 21 9	2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3	0 Lines 0 Stations
192 193			10,478,6	45 361,5	32 15,1	V2									

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## BIG RIVE. .LECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b)

(A) Capitalized Interest	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(К)	(L)	(M)	(N)	(0)	(P)
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Locati
	FOR MONTH	OF AUGUS	T 2008						5.8200%					<u>_</u>
Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (SUSPEND) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation	860 864 870 885 893 895 907 908 912 914 917 921 923 926 930	412,925 279,126 0 4,723,244 7,827 149,855 4,170,431 263,036 0 550,921 0 342,974 5,868 3,590	0 0 69,824 0 303,278 0 2,685 0 2,685 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 95,237 24,972 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0		12 62,815 23,793 0	370,345 289,522 (3,380) - (7) 4,416,376 7,440 206,060 3,888,754 661,493 (2) 591,183 (10) 396,549 29,620 3,590 29,61	1,796 1,360 (17,180) 0 21,113 36 630 18,519 2,229 0 2,721 0 1,771 86 17 5	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.350	860 864 870 885 997 908 912 914 917 921 923 923 926 930 931	942 942 942 942 942 942 942 942		Line Line Line Line Line Line Stati Stati
Armstrong Dock 69kV Line	931	961	0	0	0	0	0	961	5	427.300	551	342	0,0	<b>_</b>
Totals August 2008	-	10.910.758	375,787	120,209	<u>_</u>	545,403	989,135	10,858,494	33,103	-				
* To adjust capitalized interest recorded from April 200	tine daily at													
Project was suspended in 2005 per Engineering Dep	artment	H OF SEPTE	MBER 2008						5.8200%					
Project was suspended in 2005 per Engineering Dep	artment		MBER 2008				<u></u>		5.8200%					
Project was suspended in 2005 per Engineering Dep	FOR MONT	H OF SEPTE				44,412	6	370,939	1,799	427.360				
Project was suspended in 2005 per Engineering Dep	FOR MON1	<u>H OF SEPTE</u> 415,345	MBER 2008 0 0	C C		9,385	10,681	302,800	1,799 1,443	427.360 427.360	864	942	370	) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line	FOR MONT	H OF SEPTE	0	C		9,385 3,380	i 10,681	302,800 (3,380)	1,799 1,443 0	427.360 427.360 427.350	864 870	942 942	370 370	) Li ) Sta
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND)	FOR MONT FOR MONT 860 864	TH OF SEPTE 415,345 301,504	0 0 0 0			9,385 3,380 7	i 10,681 0 7 0	302,800 (3,380) (7)	1,799 1,443 0 0	427.360 427.360 427.350 427.350	864 870 885	942 942 942	370 370 370	) Li ) Sta ) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line	artment FOR MONT 860 864 870 885 893	H OF SEPTE 415,345 301,504 0 4,870,999	0 0 0 76,152			9,385 3,380 7 384,705	i 10,681 0 0 7 0 5 1,391	302,800 (3,380) (7) 4,411,533	1,799 1,443 0 21,393	427.360 427.360 427.350 427.360 427.360	864 870 885 893	942 942 942 942	370 370 370 370	) Li ) Sta ) Li ) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line	artment FOR MONT 860 864 870 885 893 893	H OF SEPTE 415,345 301,504 0 4,870,999 9,966	0 0 0 76,152 0			9,385 3,380 7 384,705 423	i 10,681 0 0 7 0 i 1,391 3 0	302,800 (3,380) (7) 4,411,533 9,543	1,799 1,443 0 21,393 46	427.360 427.360 427.350 427.360 427.360 427.360	864 870 885 893 893	942 942 942 942 942 942	370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) L
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT	artment FOR MON1 860 864 870 885 893 893 895 907	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500	0 0 0 76,152 0 0	0 0 0 0 0 0 13,380		9,385 3,380 7 384,705 423 1,712	i 10,681 0 0 i 1,391 3 0 2 13,380	302,800 (3,380) (7) 4,411,533 9,543 220,788	1,799 1,443 0 21,393 46 1,038	427.360 427.360 427.350 427.360 427.360 427.360	) 864 ) 870 ) 885 ) 893 ) 895 ) 907	942 942 942 942 942 942 942 942	370 370 370 370 370 370 370	) Li ) Sta ) Li ) L ) L
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System	artment FOR MONT 860 864 870 885 893 895 907 908	415,345 301,504 0 4,870,999 9,966 222,500 4,311,182	0 0 0 76,152 0 312,963	0 0 0 13,380 0 0		9,385 3,380 7 384,705 384,705 1,712 1,712 112,770	i 10,681 0 0 i 1,391 3 0 2 13,380 0 1,218	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667	1,799 1,443 0 21,393 46	427.360 427.360 427.350 427.360 427.360 427.360 427.360	864           870           885           885           893           9           895           9           907	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) Li ) Li ) Sta
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute	artment FOR MON1 860 864 870 885 893 895 907 908 912	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584	0 0 0 76,152 0 0 312,963 40,390	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (		9,385 3,380 7 384,705 423 1,712 112,770 112,770 7,665	i 10,681 0 0 1,391 0 1,393 0 13,380 0 1,218 0 4,643	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525	1,799 1,443 0 21,393 46 1,038 18,847	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           9	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) L ) L ) L ) Sta ) L
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED)	artment FOR MON1 860 864 870 885 893 895 907 908 912 914	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0	0 0 76,152 0 312,963 40,390 0	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (		9,385 3,380 7 384,705 423 1,712 112,770 112,770 7,665	10,681           0           1,391           1,391           13,380           1,218           4,643           2           2	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2)	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873	427.360 427.350 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           893           9           895           9	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) Li ) Sta ) Li ) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line	artment FOR MON1 860 864 870 885 893 895 907 908 912 914 917	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584	0 0 0 76,152 0 0 312,963 40,390	0 0 13,380 4,643		9,385 3,380 7 384,705 423 1,712 112,770 0 7,665 0 20,035 0 20,035 0 22,035	i 10,681 0 0 5 1,391 3 0 2 13,380 0 1,218 9 4,643 2 0 0 423 2 0 2 0 2 0 2 0 2 0 0	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 592,530 (22)	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0	427.360 427.350 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           893           997	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) Li ) Sta ) Li ) Li ) Li ) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND)	artment FOR MON1 860 864 870 885 893 895 907 908 912 914	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114	0 0 0 76,152 0 312,963 40,390 0 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13,386 4,643		9,385 3,380 7 384,705 423 1,712 112,770 112,770 7,665 2 2,0,035 0 22,0,035 0 22,0,035 0 21,011	i 10,681 0 0 1,391 0 0 2 13,380 0 1,218 0 4,643 2 0 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 592,530 (22) 398,470	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 1,933	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           893           997           997           998           9912           9914           9917           9921           9923           923	942           942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) Li ) Sta ) Li ) Li ) L ) L ) L
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System	artment FOR MONT 860 864 870 885 893 895 907 908 912 914 917 921	415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114 0	0 0 76,152 0 312,963 40,390 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13,380 () 4,643 () () () () () () () () () () () () ()		9,385 3,380 76 384,705 423 112,770 112,770 7,665 2,0 22,035 2,0 12,0 11,011	i 10,681 0 0 i 1,391 0 0 2 13,380 0 1,218 0 4,643 2 0 0 0 423 2 0 0 0 423 2 0 0 0 22 7 26,493	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 5592,530 (22) 398,470 398,470	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 2,873 0 1,933 214	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           9	942           942	370 370 370 370 370 370 370 370 370 370	) Lii ) Stai ) Li ) Li ) Li ) Stai ) Li ) Li ) Li ) Stai ) Li
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND)	artment FOR MONT 860 864 870 885 893 895 907 908 912 914 917 921 923 926 930	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114 0 409,459 57,509 5,292	0 0 76,152 0 312,963 40,390 0 5,968 0 0 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			9,385 3,380 7 384,705 1,712 112,777 112,777 112,777 20,035 20,035 20,035 20,035 11,01 21,0	i 10,681 0 0 0 0 0 1,391 0 0 1,380 0 1,218 0 4,643 2 0 0 423 2 0 1 222 7 26,493 7 18	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 592,530 (22) 592,530 (22) 398,470 57,382 35,293	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 2,873 0 1,933 214 26	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           90           90           90           90           90           912           90           912           914           90           917           921           922           922           922           922           922           922           922           922           922           930           930	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Lii ) Sta ) Lii ) Li ) Li ) Sta ) Li ) Li ) Li ) Li ) Sta ) Sta
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation	artment FOR MONT 860 864 870 885 893 895 907 908 912 914 917 921 923 926	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114 0 409,459 57,509	0 0 76,152 0 312,963 40,390 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			9,385 3,360 7 384,705 423 1,712 112,777 112,777 20,035 22,035 11,01 <sup>1</sup> 11,01 <sup>1</sup> 11,0	i 10,681 0 0 i 1,391 0 0 2 13,380 0 1,218 0 4,643 2 0 0 0 423 2 0 0 0 423 2 0 0 0 22 7 26,493	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,866,667 628,525 (2) 592,530 (22) 398,470 5,7382 3,5293	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 2,873 0 1,933 214	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           90           90           90           90           90           912           90           912           914           90           917           921           922           922           922           922           922           922           922           922           922           930           930	942           942	370 370 370 370 370 370 370 370 370 370	) Lii ) Stai ) Li ) Li ) Li ) Stai ) Li ) Li ) Li ) Li ) Stai ) Stai
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation Armstrong Dock 69kV Line	artment FOR MONT 860 864 870 885 893 895 907 908 912 914 917 921 923 926 930	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114 0 409,459 57,509 5,292 3,678	0 0 76,152 0 312,963 40,390 0 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	26,493 )		9,385 3,380 7 384,705 1,712 112,770 7,665 2 2,2,035 2,2,035 11,01 1,21 2,11 1,01 2,11 2,15 2,15 2,15 2,15 2,15 2,15 2,1	i 10,681 0 0 5 1,391 0 0 2 13,380 0 1,218 0 4,643 2 0 0 4,23 2 0 0 423 2 0 0 423 2 0 0 423 2 0 0 423 2 0 0 7 26,493 7 18	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 592,530 (22) 592,530 (22) 398,470 57,382 5,293 5,293 3,673	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 1,933 214 26 18	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           90           90           90           90           90           912           90           912           914           90           917           921           922           922           922           922           922           922           922           922           922           930           930	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) L ) L ) L ) L ) L ) L ) L ) L ) L ) L
Project was suspended in 2005 per Engineering Dep Meade Co. 161kV Line Terminal Falls of Rough/McDaniels 69 kV Line Oil Spill Prevention Control (SUSPEND) Reconductor Line 6-A (SUSPEND) Skillman Tap/Meade Co 161 kV Line McCracken Co. Sub Line Terminal for Olivet Tap Line US 60 Bypass Line Relocation-KDOT Digital Microwave System Henderson/Vectren Line 16-B Reroute Livingston-Marshall 161 kV Line (CANCELLED) Olivet Church Rd Tap 69 kV Line Armstrong Coal Midway Mine 69kV Line (SUSPEND) Two Way Radio System Reconductor Lines 4-K & 5-D White Oak Substation	artment FOR MONT 860 864 870 885 893 895 907 908 912 914 917 921 923 926 930	H OF SEPTE 415,345 301,504 0 4,870,999 9,966 222,500 4,311,182 676,584 0 618,114 0 409,459 57,509 5,292	0 0 76,152 0 312,963 40,390 0 5,968 0 0 5,968 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	26,493 )		9,385 3,380 7 384,705 1,712 112,777 112,777 112,777 12,032 12,032 12,032 12,032 11,01 12 11,01 12 11,01 12 11,01 12 11,01 12 11,01 11,01 12 11,01 11,0	i 10,681 0 0 5 1,391 0 0 2 13,380 0 1,218 0 4,643 2 0 0 4,23 2 0 0 423 2 0 0 423 2 0 0 423 2 0 0 423 2 0 0 7 26,493 7 18 5 0 0	302,800 (3,380) (7) 4,411,533 9,543 220,788 3,886,667 628,525 (2) 592,530 (22) 592,530 (22) 398,470 57,382 5,293 3,673	1,799 1,443 0 21,393 46 1,038 18,847 3,037 0 2,873 0 2,873 0 1,933 214 26	427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360 427.360	864           870           885           893           90           90           90           90           90           912           90           912           914           90           917           921           922           922           922           922           922           922           922           922           922           930           930	942 942 942 942 942 942 942 942 942 942	370 370 370 370 370 370 370 370 370 370	) Li ) Sta ) Li ) Li ) Li ) Sta ) Li ) Li ) Li ) Li ) Sta ) Sta

	BIG RIVER、_LECTRIC CORPORATION PSC CASE 2009-00040 THIRD DATA REQUEST-ITEM 6(b) (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(K)	(L)	(M)	(N)	(0)	(P)
2 3 4 5 6 7 8	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	(APR-245) Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
9		OP MONTH	OF OCTOB	R 2008						5.626078					
245		FOR WONT	101 00100												Lings
246 247 248	Falls of Rough/McDaniels 69 kV Line	864 870	315,644 109,484	0	0 0 0	0 0 0	3,380	3,528 0 0	106,104 (7)	1,487 515 0	427.360 427.350 427.360 427.360	864 870 885 895	942	370	Stations Lines
249	Oil Spill Prevention Control Reconductor Line 6-A (SUSPEND)	885	0	0	0	0		40		58	427.360	907			Lines
250	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	12,500	0	197	ũ				1,083 18,965	427.350	908			Stations
251	US 60 Bypass Line Relocation-KDOT	907	225,245	312,963	0	C	131,617			3,067	427.360	917	942		
252 253	Digital Microwave System	908	4,333,613 637,009	5,968	0	C				2	427.360	919	942		
253 254	Olivet Church Rd Tap 69 kV Line	917 919	390	0,000	0	C				2,189	427.350	923			
255	Wilson-Hardinsburg/Paradise 161KV Line	919	413,578	Ū	0	(				818	427.360	926			
256	Two Way Radio System	925	59,440	0	1,251	(				42	427.350				
257	Reconductor Lines 4-K & 5-D	920	5,977	0	0	(		-	-	30	427.360	931	942	2 370	) Lines
258	White Oak Substation	931	5,546	0	1,092	(	0 23	3 3,57	6 7,000						
259	Armstrang Dock 69kV Line	901	0,010				405.01	4 428,36	0 6,040,001	28,256	_				
260		-	6,118,426	318,931	2,540		0 185,314	4 420,00	0 0,010,000		-				
261	Totals October 2008	-													
262															
263										5.8200%	0				
264		FOR MON	TH OF NOVE	MBER 2008											
265										4.500	427.36	n 86	4 94	2 37	0 Lines
266				C		)	0 12,31	5 23,20		1,569				2 37	0 Stations
267 268	Falls of Rough/McDaniels 69 kV Line	864	324,250	0	,	5	0 3,89	95	0 106,906	510			5 94	2 37	0 Lines
269	Oil Spill Prevention Control	870	-	0		)	0	7	0 (7)	6			95 94	2 37	70 Lines
203	Decenductor Line 6-A (SUSPEND)	885				D	0 52		12,895	1,10			94 97		
271	McCracken Co, Sub Line Terminal for Oliver Tap Line	895 907		, i i i i i i i i i i i i i i i i i i i	-	0	0 3,83	33 2,1		20.05			)8 94		70 Stations
272	US 60 Bypass Line Relocation-KDO1	907		122,610	6 3,20	0	0 150,58		04 785,793	3,50			17 94		
273	Digital Microwave System	908				4	0 25,9			3		-			70 Lines
274	Olivet Church Rd Tap 69 kV Line	919			0	0	0	2 7,7 33 87,3		2,65	8 427.35	-			70 Stations
275	5 Wilson-Hardinsburg/Paradise 161kV Line	923			0	0	0 15,1		12 283,369	1,37	4 427.36	- <del>-</del>			70 Lines
276	Two Way Radio System	926			0	0	0 1,1	59 85	0 20,041	g			* *		70 Stations 70 Lines
277	Reconductor Lines 4-K & 5-D	930		<i>,</i>	0	0	•	60 53	0 7,809	3	8 427.36	50 9	31 9	42 3	/U Lines
27	White Oak Substation	93		2	0	0	0		-						
27					10 70	A	0 213,5	70 261,4	6,526,136	31,01	7				
28			6,622,14	9 131,17	8 12,72	4	0 210,0								
28	•														
28	—									538,12	9				

283 284 Total Test Year Capitalized Interest

Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.07 and 1 Item 7) Big Rivers' Response to Commission Staff's First Data Request, Item 19 a. page 8 and 2 Item 45 a. page 1. 3

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At Item 19 a., page 8 test year advertising expense is reported in a. account no. 913110 at \$611,486. This amount is detailed at Item 45 a., page 1 as follows:

Sales or Promotional	\$160,342
Conservation	300,197
Economic Development	150,946
Total	\$611,485

12 On line no. 4 on Schedule 1.07, Big Rivers eliminates \$160,225 of b. 13 the sales and promotional advertising expenses charged to account no. 913110. In this 14 regard, respond to the following:

15 State why the entire amount incurred for sales and 1) 16 promotional advertising expenses of \$160,342 was not eliminated.

17 State why it is appropriate for Big Rivers to recover 2) 18 through rates for electric service the economic development advertising expenses totaling 19 \$150,946.

20 Discuss the content requirements of advertisements to be 3) 21 classified as conservation by Big Rivers. Include in this discussion the methods through 22 which single advertisements are split among the three categories of advertising shown 23 above (Sales, Conservation, Economic Development).

25 **Response**) No response required. a. 26 The entire \$160,342 was eliminated. The account b. 1) 27 distribution per Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.07 should 28 include account 908110, of which (\$117) was promotional advertising (\$160,342-29 \$117=\$160,225). The \$216 balance of account 908110 represents institutional 30 31 32 Item 7 33

Page 1 of 2

1 advertising that was reflected in Seelye-2, Schedule 1.07 in account 930110.

2 Accordingly, please see the distribution below:

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4	908110	Customer Assistance Expenses-Expense	(99)
5	913110	Advertising Expense	(160,342)
6	930110	General Advertising Expenses-Expense	(80,153)
7	930112	General Advertising Exp-Exp-Customer	(71,500)
8	426110	Donations – Expense	(57,899)
9	426410	Civic, Political, Related Act Expense	(15,017)
10		Pro Forma Adjustment – Exhibit 46, Seelye-2, Schedule 1.07	(385,010)
11	L		1

12 2) Big Rivers and its members have demonstrated a strong
13 belief in civic responsibility and community support. Business investment and job
14 development keep local communities growing and strong. Promoting development
15 through support of local economic and community development efforts and direct
16 economic development activity have helped western Kentucky maintain jobs, support
17 education and add value to agricultural products produced in the region, which benefits
18 all the members of Big Rivers' member cooperatives.

These expenses are reasonable and further the legitimate purposes of the cooperative,
thereby benefiting the members. Big Rivers submits that such expenses should be
allowed for rate-making purposes. Authority for this is found in 64AmJur2d, <u>Public</u>
<u>Utilities</u>, Section 118 <u>et seq</u>., which recognizes that expenses should be allowed for rate-making purposes if they benefit the members and are reasonable.
3) In accordance with 807 KAR 5:016, advertising whose

purpose is to promote the efficient use of energy is categorized as conservation activities
by Big Rivers. No single advertisement is split among the three categories; it is
determined to be either promotional, conservation or economic development in nature.

30 **Witness)** C. William Blackburn

## Item 7 Page 2 of 2

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1	<b>Item 8)</b> Refer to Big Rivers' Response to Staff's First Data Request, Item 46 a.
2	and b. At Item 46 a., Big Rivers lists six categories of expenses charged to account 930 -
3	Miscellaneous General Expenses that total \$1,087,028. Of the total, Big Rivers states
4	that \$471,105 was "assigned to KY retail".
5	a. On pages $2 - 13$ of Item 46 b., Big Rivers shows detail of the
6	amounts "assigned to KY retail". State how it was determined that each of these
7	expenses were assignable to KY retail operations.
8	b. Using the six expense categories shown in Big Rivers' response to
9	Item 46 a., separate the total \$471,105 expense "assigned to KY retail".
10	
11	<b>Response)</b> a and b. Big Rivers' Response to the Commission Staff's First Data
12	Request, Items 45 and 46, regarding the "Amount assigned to KY retail", should be
13	100%, as Big Rivers' three member distribution cooperatives serve only KY consumers
14	at retail. Accordingly, please supersede the originally filed schedules Items 45 a, b, c and
15	46 a, b with the attached Schedules.
16	
17	Witness) C. William Blackburn
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32	Item 8
33	Page 1 of 1

## Schedule 45a. - AC913110 - Advertising Expenses

	Account 913 - Advertising Expenses for the 12 Months Ended 11/30/08											
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Economic Development (f)	Total (g)					
1.	Newspaper	12,832.34		61,608.22			74,440.56					
2.	Magazines and other	81,084.68		113,743.33		150,946.36	345,774.37					
3.	Television											
4.	Radio	62,264.08		110,225.08			172,489.16					
5.	Direct Mail	4,161.38	 	14,620.37			18,781.75					
6.	Sales Aids											
7.	Total	160,342.48	-	300,197.00	-	150,946.36	611,485.84					
8.	Amount assigned to KY retail	160,342.48		300,197.00		150,946.36	611,485.84					

Big Rivers' response the Commission Staff's First Data Request, Items 45 Formats 45, line 8, regarding the "Amount assigned to KY retail", should equal line 7, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 45 with this schedule.

		ochedule 400.	Acciline Auto	Dotan	Subtotol	
					Quintatal	Subtotal
		Amount	<b>.</b>		Subtotal	Amount
	Amount	Assigned to	Method	Туре	Amount	Assigned to
-		KY Retail				KY Retail
1	4,161.38	4,161.38	Direct Mail	Promotional	4,161.38	4,161.38
1 2	4,101.30	128.32	Direct Mail	Conservation	-1,101.00	1,101.00
2 3	3,670.06	3,670.06	Direct Mail	Conservation		
	3,070.00 94.22	94.22	Direct Mail	Conservation		
4		1,874.64	Direct Mail	Conservation		
5	1,874.64		Direct Mail	Conservation		
6	2,151.79 121.55	2,151.79 121.55	Direct Mail	Conservation		
7		2,930.74	Direct Mail	Conservation		
8	2,930.74		Direct Mail	Conservation		
9	5.72	5.72		Conservation	14,620.37	14,620.37
10	3,643.33	3,643.33	Direct Mail	Conservation	14,020.37	14,020.37
			Economic	Economic		
11	52,255.36	52,255.36	Development	Development		
•••	02,200.00		Economic	Economic		
12	98,691.00	98,691.00	Development	Development	150,946.36	150,946.36
13	1,815.25	1,815.25	Magazine & Other	Promotional		
14	500.00	500.00	Magazine & Other	Promotional		
15	130.00	130.00	Magazine & Other	Promotional		
16	1,415.00	1,415.00	Magazine & Other	Promotional		
17	13,623.52	13,623.52	Magazine & Other	Promotional		
18	3,885.00	3,885.00	Magazine & Other	Promotional		
19	23,200.00	23,200.00	Magazine & Other	Promotional		
20	750.00	750.00	Magazine & Other	Promotional		
21	1,500.00	1,500.00	Magazine & Other	Promotional		
22	500.00	500.00	Magazine & Other	Promotional		
23	501.93	501.93	Magazine & Other	Promotional		
24	600.00	600.00	Magazine & Other	Promotional		
25	87.50	87.50	Magazine & Other	Promotional		
26	1,500.00	1,500.00	Magazine & Other	Promotional		
27	852.24	852.24	Magazine & Other	Promotional		
28	14,086.74	14,086.74	Magazine & Other	Promotional		
29	12,775.00	12,775.00	Magazine & Other	Promotional		
30	125.00	125.00	Magazine & Other	Promotional		
31	37.50	37.50	Magazine & Other	Promotional		
32	3,000.00	3,000.00	Magazine & Other	Promotional		
33	200.00	200.00	Magazine & Other	Promotional	81,084.68	81,084.68

_	Amount	Amount Assigned to KY Retail	Method	Туре	Subtotal Amount	Subtotal Amount Assigned to KY Retail
	1 0 0 0 0 0	4 000 00		Ormanitian		
34	1,200.00	1,200.00	Magazine & Other	Conservation		
35	300.00	300.00	Magazine & Other	Conservation		
36	63.04	63.04	Magazine & Other	Conservation		
37	312.87	312.87	Magazine & Other	Conservation		
38	1,961.00	1,961.00	Magazine & Other	Conservation		
39	3,415.00	3,415.00	Magazine & Other	Conservation		
40	70.00	70.00	Magazine & Other	Conservation		
41	280.90	280.90	Magazine & Other	Conservation		
42	3,143.14	3,143.14	Magazine & Other	Conservation		
43	250.00	250.00	Magazine & Other	Conservation		
44	35.00	35.00	Magazine & Other	Conservation Conservation		
45	954.00	954.00	Magazine & Other			
46	287.50	287.50	Magazine & Other	Conservation Conservation		
47	925.38	925.38	Magazine & Other	Conservation		
48	21,000.00	21,000.00	Magazine & Other	Conservation		
49 50	12,000.00	12,000.00	Magazine & Other	Conservation		
50	1,780.13	1,780.13	Magazine & Other	Conservation		
51	4,500.00	4,500.00 537.14	Magazine & Other Magazine & Other	Conservation		
52 52	537.14	6,349.82	Magazine & Other	Conservation		
53 54	6,349.82	6,899.24	Magazine & Other	Conservation		
54 55	6,899.24 2,855.00	2,855.00	Magazine & Other	Conservation		
55 56	2,855.00	2,855.00	Magazine & Other	Conservation		
50 57	250.00	250.00	Magazine & Other	Conservation		
58	4,785.00	4,785.00	Magazine & Other	Conservation		
59	5,318.82	5,318.82	Magazine & Other	Conservation		
60	1,035.29	1,035.29	Magazine & Other	Conservation		
61	1,606.00	1,606.00	Magazine & Other	Conservation		
62	500.00	500.00	Magazine & Other	Conservation		
63	400.00	400.00	Magazine & Other	Conservation		
64	100.00	100.00	Magazine & Other	Conservation		
65	1,287.00	1,287.00	Magazine & Other	Conservation		
66	37.65	37.65	Magazine & Other	Conservation		
67	71.55	71.55	Magazine & Other	Conservation		
68	100.70	100.70	Magazine & Other	Conservation		
69	216.24	216.24	Magazine & Other	Conservation		
70	421.88	421.88	Magazine & Other	Conservation		
71	530.00	530.00	Magazine & Other	Conservation		1

	Amount	Amount Assigned to KY Retail	Method	Туре	Subtotal Amount	Subtotal Amount Assigned to KY Retail
70	2.17	2.17	Magazine & Other	Conservation		
72			Magazine & Other	Conservation		
73	34,335.87	34,335.87	•	Conservation		
74	(3,000.00)	(3,000.00)	Magazine & Other Magazine & Other	Conservation		
75 76	(4,099.00) 475.00	(4,099.00) 475.00	Magazine & Other	Conservation	113,743.33	113,743.33
77	46.87	46.87	Newspaper	Promotional		
78	360.00	360.00	Newspaper	Promotional		
79	720,00	720.00	Newspaper	Promotional		
80	10,068.05	10,068.05	Newspaper	Promotional		
81	1,365.66	1,365.66	Newspaper	Promotional		
82	271.76	271.76	Newspaper	Promotional	12,832.34	12,832.34
83	78.00	78.00	Newspaper	Conservation		
84	282.42	282.42	Newspaper	Conservation		
85	103.12	103.12	Newspaper	Conservation		
86	112.50	112.50	Newspaper	Conservation		
87	10,560.77	10,560.77	Newspaper	Conservation		
88	1,864.70	1,864.70	Newspaper	Conservation		
89	175.00	175.00	Newspaper	Conservation		
90	145.00	145.00	Newspaper	Conservation		
91	185.00	185.00	Newspaper	Conservation		
92	10,717.53	10,717.53	Newspaper	Conservation		
93	93.75	93.75	Newspaper	Conservation		
94	1,449.40	1,449.40	Newspaper	Conservation		
95	80.00	80.00	Newspaper	Conservation		
96	2,631.14	2,631.14	Newspaper	Conservation		
97	95.00	95.00	Newspaper	Conservation		
98	4,690.29	4,690.29	Newspaper	Conservation		
99	5,078.00	5,078.00	Newspaper	Conservation		
100	14,562.37	14,562.37	Newspaper	Conservation		
101	1,277.97	1,277.97	Newspaper	Conservation		
102	3,198.50	3,198.50	Newspaper	Conservation		
103	3,521.88	3,521.88	Newspaper	Conservation		
104	705.88	705.88	Newspaper	Conservation	61,608.22	61,608.22
105	400.00	400.00	Radio	Promotional		
106	222.75	222.75	Radio	Promotional		
107	368.50	368.50	Radio	Promotional		

		Amount		· · · · · · · · · · · · · · · · · · ·	Subtotal	Subtotal Amount
_	Amount	Assigned to KY Retail	Method	д Туре	Amount	Assigned to KY Retail
108	8,070.00	8,070.00	Radio	Promotional		
109	1,188.19	1,188.19	Radio	Promotional		
110	3,442.50	3,442.50	Radio	Promotional		
111	2,458.79	2,458.79	Radio	Promotional		
112	10,050.00	10,050.00	Radio	Promotional		
113	5,533.50	5,533.50	Radio	Promotional		
114	30,529.85	30,529.85	Radio	Promotional	62,264.08	62,264.08
115	500.00	500.00	Radio	Conservation		
116	368.50	368.50	Radio	Conservation		
117	45,835.13	45,835.13	Radio	Conservation		
118	270.00	270.00	Radio	Conservation		
119	400.00	400.00	Radio	Conservation		
120	400.00	400.00	Radio	Conservation		
121	725.00	725.00	Radio	Conservation		
122	1,414.00	1,414.00	Radio	Conservation		
123	400.00	400.00	Radio	Conservation		
124	267.00	267.00	Radio	Conservation		
125	737.00	737.00	Radio	Conservation		
126	8,500.00	8,500.00	Radio	Conservation		
127	312.00	312.00	Radio	Conservation		
128	187.00	187.00	Radio	Conservation		
129	11,575.50	11,575.50	Radio	Conservation		
130	8,800.00	8,800.00	Radio	Conservation		
131	1,564.54	1,564.54	Radio	Conservation		
132	324.00	324.00	Radio	Conservation		
133	203.50	203.50	Radio	Conservation		
134	150.00	150.00	Radio	Conservation		
135	181.50	181.50	Radio	Conservation		
136	300.00	300.00	Radio	Conservation		
137	150.00	150.00	Radio	Conservation		
138	580.00	580.00	Radio	Conservation		
139	522.50	522.50	Radio	Conservation		
140	1,564.89	1,564.89	Radio	Conservation		
141	367.00	367.00	Radio	Conservation		
142	247.50	247.50	Radio	Conservation		
143	75.00	75.00	Radio	Conservation		
144	832.00	832.00	Radio	Conservation		
145	407.00	407.00	Radio	Conservation		

						Subtotal
		Amount			Subtotal	Amount
	Amount	Assigned to	Method	Туре	Amount	Assigned to
		KY Retail				KY Retail
146	865.00	865.00	Radio	Conservation		
147	2,128.00	2,128.00	Radio	Conservation		
148	6,316.25	6,316.25	Radio	Conservation		
149	1,143.52	1,143.52	Radio	Conservation		
150	423.50	423.50	Radio	Conservation		
151	115.27	115.27	Radio	Conservation		
152	749.00	749.00	Radio	Conservation		
153	830.00	830.00	Radio	Conservation		
154	7,277.65	7,277.65	Radio	Conservation		
155	2,216.33	2,216.33	Radio	Conservation	110,225.08	110,225.08
156	611,485.84	611,485.84			611,485.84	611,485.84
457				Promotional	160,342.48	160,342.48
157				FIOMOLIONAL	100,542.40	100,342.40
158				Conservation	300,197.00	300,197.00
					450.040.00	450.040.00
159				N/A	150,946.36	150,946.36
160					611,485.84	611,485.84

Big Rivers' response the Commission Staff's First Data Request, Item 45, Format 45, line 8, regarding the "Amount assigned to KY retail", should equal line 7, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 45 with this schedule.

## Schedule 45c. - Advertising Expenses Other

	Reference	Vendor	Amount	Amount Assigned to	Method	Туре	Purpose	Expected Benefit
				KY Retail				
1	JE 12-19.3	Istock International	(130.00)	(130.00)	Magazine & Other	Promotional	customer communication	customer awareness
2	07/08 PC	Walmart	11.68	11.68	Magazine & Other	Promotional	customer communication	customer awareness
3	07/08 PC	Signs Now	216.24	216.24	Magazine & Other	Promotional	customer communication	customer awareness

4

97.92 97.92

	Big Rivers Electric Corporation					
	Case No. 2009-00040 Schedule 46a. Account 930 - Miscellaneous General Expenses for the 12 Months Ended 11/30/08					
Line No.	ltem (a)	Amount (b)				
1.	Industry association dues	412,859.32				
2.	Stockholder and debt servicing expenses	42,592.16				
3.	Institutional advertising	161,153.18				
4.	Conservation advertising					
5.	Rate department load studies					
6.	Director's fees and expenses	208,694.51				
7.	Dues and subscriptions	14,327.22				
8.	Miscellaneous (includes property tax & insurance)	247,401.29				
9.	Total	1,087,027.68				
10.	Amount assigned to KY retail	1,087,027.68				

Big Rivers' response the Commission Staff's First Data Request, Item 46, Format 46, line 10, regarding the "**Amount assigned to KY retail**", should equal line 9, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 46 with this schedule.

#### Account 930 - Miscellaneous General Expenses for the 12 Months Ended 11/30/08

Line No.		12/07	01/08	02/08	03/08	04/08	05/08	06/08	07/08	08/08	09/08	10/08	11/08	Total
1	Industry association dues	63,281.08	15,500.00		61,482.08		168,057.00	35,982.08	12,500.00	35,982.08	6,425.00	13,650.00		412,859.32
2	Stockholder and debt servicing expenses	·			9,913.58		2,500.00	270.00		5,000.00	9,913.58	12,495.00	2,500.00	42,592.16
3	Institutional advertising	100.00	122,561.78	1,925.00	3,500.00	580.00	353.96	1,225.00	3,425.00	2,650.00	11,400.00	12,032.44	1,400.00	161,153.18
4	Conservation advertising													-
5	Rate department load studies													-
6	Director's fees and expenses	25,986.54	10,880.33	10,507.00	21,233.48	12,716.73	11,982.46	20,292.54	21,094.28	15,863.64	15,841.81	21,738.16	20,557.54	208,694.51
7	Dues and subscriptions	4,500.00	10.00		965.00	4,602.22		3,000.00	250.00			1,000.00		14,327.22
8	Miscellaneous	42,790.52	15,447.21	16,944.94	20,522.01	32,728.72	15,875.43	17,349.11	22,748.67	15,748.67	15,748.67	15,748.67	15,748.67	247,401.29
9	Total	136,658.14	164,399.32	29,376.94	117,616.15	50,627.67	198,768.85	78,118.73	60,017.95	75,244.39	59,329.06	76,664.27	40,206.21	1,087,027.68
10	Amount assigned to KY retail	136,658.14	164,399.32	29,376.94	117,616.15	50,627.67	198,768.85	78,118.73	60,017.95	75,244.39	59,329.06	76,664.27	40,206.21	1,087,027.68

# Account 930 - Miscellaneous General Expenses 11/08

		-		Amount	
	<b>.</b>		<b>.</b> .	Assigned to	
	Reference	Vendor	Amount	KY Retail	Description
1		Miscellaneous	400.00	400.00	Institutional Advertising-Community Goodwill
2		Kenergy Corp	1,000.00	1,000.00	Institutional Advertising-Community Goodwill
3			1,400.00	1,400.00	
	930.2				
4		Miscellaneous	1,187.50	1,187.50	Director's Expenses
5	542873	Lee Bearden	2,300.00	2,300.00	Director's Fees
6	542874	Lee Bearden	559.54	559.54	Director's Expenses-KAEC Annual Meeting
7	542884	Paul Edd Butler	2,200.00	2,200.00	Director's Fees
8	11/08 PC	Paul Edd Butler	1,050.00	1,050.00	Director's Expenses-NRECA Directors' Winter School
9	542886	William Denton	2,000.00	2,000.00	Director's Fees
10	542888	William Denton	1,300.00	,	Director's Fees
11	542887	William Denton	746.20	746.20	
12	542877	Larry Elder	2,100.00	2,100.00	Director's Fees
13	542875	Wayne Elliott	2,200.00	2,200.00	Director's Fees
14	542876	Wayne Elliott	1,014.30		5
15	11/08 PC	Wayne Elliott	1,050.00		Director's Expenses-NRECA Directors' Winter School
16	542882	James Sills	1,800.00	•	Director's Fees
17		James Sills	1,050.00		Director's Expenses-NRECA Directors' Winter School
18	542859	U.S. Bank	2,500.00	,	0 1
19		Accrue Property Tax	12,482.00	,	
20		Insurance Write-Off	351.92		Miscellaneous
21	JE 11-76.0	Allocate Insurance	2,914.75	2,914.75	Miscellaneous
22			38,806.21	38,806.21	
22			00,000.21	00,000.21	
23			40,206.21	40,206.21	

930.1

# Account 930 - Miscellaneous General Expenses 10/08

930.1
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	930.1				
				Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	600.00	600.00	Institutional Advertising-Community Goodwill
2	542079	NRECA	6,000.00	6,000.00	Institutional Advertising-Community Goodwill
3	542108	Abba Promotions	1,032.44	1,032.44	Institutional Advertising-Community Goodwill
4	542455	The Gleaner	1,900.00	1,900.00	Institutional Advertising-Community Goodwill
5	542456	Riverbend Academy	2,500.00	2,500.00	Institutional Advertising-Community Goodwill
6			12,032,44	12,032.44	
U			12,002/11		
	930.2				
7		Miscellaneous	3,070.78		Director's Expenses
8		Miscellaneous	250.00	250.00	Dues and Assessments
9	542292	Lee Bearden	2,700.00	2,700.00	Director's Fees
10	542340	Paul Edd Butler	2,400.00	2,400.00	Director's Fees
11	242342	Paul Edd Butler	1,400.00	1,400.00	Director's Fees
12	10/08 PC	Paul Edd Butler	611.91	611.91	Director's Expenses-NRECA Regional Meeting
13	242314	William Denton	2,700.00	2,700.00	Director's Fees
14	542294	Larry Elder	2,400.00	2,400.00	Director's Fees
15	542297	Wayne Elliott	2,400.00	2,400.00	Director's Fees
16	542376	James Sills	1,400.00		Director's Fees
17	542378	James Sills	1,400.00	'	Director's Fees
18	542379	James Sills	626.37		Director's Expenses-NRECA Regional Meeting
19	10/08 PC	James Sills	629.10		Director's Expenses-NRECA Regional Meeting
20	542081	Rural Electricity Resource Council	900.00		Dues and Assessments
21	542336	KAEC	12,500.00	12,500.00	Dues and Assessments
22	542116	Paducah Area Chamber of Commerce	1,000.00	1,000.00	Civic Dues
23	542255	Deutsche Bank	12,495.00	12,495.00	Debt Servicing Expenses
24	JE 10-72.1	Accrue Property Tax	12,482.00		Miscellaneous
25	JE 10-74.0	Insurance Write-Off	351.92	351.92	Miscellaneous
26	JE 10-76.0	Allocate Insurance	2,914.75	2,914.75	Miscellaneous
27			64,631.83	64,631.83	
21			07,007-00	001:001:00	

76,664.27 76,664.27

28

Excluding one 10/08 voucher which gets reversed in 11/08 Excluding one 10/08 Purchasing Card item which gets reversed in 11/08

#### Account 930 - Miscellaneous General Expenses 09/08

	930.1				
				Amount	<b>D</b>
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	400.00		Institutional Advertising-Community Goodwill
2	541825	Apogee Interactive	7,000.00		Institutional Advertising
3	541826	Apogee Interactive	4,000.00	4,000.00	Institutional Advertising
4			11,400.00	11,400.00	
	930.2				
5		Miscellaneous	1,641.81	1,641.81	Director's Expenses
6	541872	Lee Bearden	2,300.00	2,300.00	Director's Fees
7	541901	Paul Edd Butler	2,400.00	2,400.00	Director's Fees
8	541903	William Denton	3,100.00	3,100.00	Director's Fees
9	541876	Larry Elder	2,400.00	2,400.00	Director's Fees
10	541874	Wayne Elliott	2,200.00	2,200.00	Director's Fees
11	541899	James Sills	1,800.00	1,800.00	Director's Fees
12	541905	National Renewables Coop. Org.	6,425.00	6,425.00	Dues and Assessments
13	541766	U.S. Bank	9,913.58	9,913.58	Debt Servicing Expenses
14	JE 09-72.1	Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
15	JE 09-74.0	Insurance Write-Off	351.92	351.92	Miscellaneous
16	JE 09-76.0	Allocate Insurance	2,914.75	2,914.75	Miscellaneous
17			47,929.06	47,929.06	
18			59,329.06	59,329.06	

#### Account 930 - Miscellaneous General Expenses 08/08

	930.1	_			
				Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	150.00	150.00	Institutional Advertising-Community Goodwill
2	541192	Henderson County Tourism Development	500.00	500.00	Institutional Advertising-Community Goodwill
3	541313	Owensboro Museum of Fine Arts	2,000.00	2,000.00	Institutional Advertising-Community Goodwill
4			2,650.00	2,650.00	
_	930.2	141	0.004.04	0 004 04	Directoria Evacação
5	E 44000		2,224.84 2,200.00	2,224.84	Director's Expenses Director's Fees
6	541366	Lee Bearden			Director's Fees
7	541391	Paul Edd Butler	1,800.00		Director's Fees
8	541395	William Denton	3,400.00		
9	541368	Larry Elder	1,800.00	1,800.00	Director's Fees
10	541364	Wayne Elliott	2,000.00	,	Director's Fees
11	541365	Wayne Elliott	638.80		Director's Expenses
12	541393	James Sills	1,800.00		Director's Fees
13	541588	NERC	35,982.08		Dues and Assessments
14	541609	Moody's Investment Services	5,000.00	5,000.00	Debt Servicing Expenses
15		Accrue Property Tax	12,482.00		Miscellaneous
16		Insurance Write-Off	351.92		Miscellaneous
17	JE 08-76.0	Allocate Insurance	2,914.75	2,914.75	Miscellaneous
18			72,594.39	72,594.39	
19			75,244.39	75,244.39	
15			10,277.00	10,277.00	

#### Account 930 - Miscellaneous General Expenses 07/08

	930.1			<b>.</b> .	
	<b>D</b> (		A	Amount	Description
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	925.00	925.00	Institutional Advertising-Community Goodwill
2		Meade Co RECC	2,500.00	2,500.00	Institutional Advertising-Community Goodwill
3			3,425.00	3,425.00	
U			0,110,00	-,	
	930.2				
4		Miscellaneous	2,094.28	2,094.28	Director's Expenses
5		Miscellaneous	250.00	250.00	Civic Dues
6	540910	Lee Bearden	3,400.00	3,400.00	Director's Fees
7	540912	Lee Bearden	200.00		Director's Fees
8	540929	Paul Edd Butler	3,000.00		Director's Fees
9	540931	William Denton	3,400.00	3,400.00	Director's Fees
10	540915	Larry Elder	3,000.00	3,000.00	Director's Fees
11	540913	Wayne Elliott	3,000.00	,	Director's Fees
12	540933	James Sills	3,000.00		Director's Fees
13	540671	Northwest Kentucky Forward	7,000.00		Economic Development
14	540730	KAEC	12,500.00	12,500.00	Dues and Assessments
15		Accrue Property Tax	12,482.00	,	Miscellaneous
16	JE 07-74.0	Insurance Write-Off	351.92		Miscellaneous
17	JE 07-76.0	Allocate Insurance	2,914.75	2,914.75	Miscellaneous
10			FC 502 05	56,592.95	
18			56,592.95	00,092.90	
19			60,017.95	60,017.95	

Excluding one 07/08 Purchasing Card item which gets reversed in 08/08

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#### Account 930 - Miscellaneous General Expenses 06/08

	930.1	-			
				Amount	<b>a</b> 1. <i>4</i>
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	225 00	225.00	
2		Habitat for Humanity	500 00	500.00	J , .
3		Leadership Kentucky	500.00	500 00	Institutional Advertising-Community Goodwill
4			1,225.00	1,225.00	
	930.2				
5		Miscellaneous	2,869.96	2,869.96	Director's Expenses
6		Miscellaneous	270.00	270.00	Debt Servicing Expenses
7	540483	Lee Bearden	1,700.00	1,700.00	Director's Fees
8	540506	Paul Edd Butler	2,000.00	2,000.00	Director's Fees
9	540508	William Denton	1,000.00	1,000.00	Director's Fees
10	540510	William Denton	1,900.00	1,900.00	Director's Fees
11	540509	William Denton	582.00	582 00	Director's Expenses-NRECA Directors' Summer Schoo
12	06/08 PC	William Denton	654 03	654.03	Director's Expenses-NRECA Directors' Summer Schoo
13	540479	Larry Elder	1,350.00	1,350.00	Director's Fees
14	540481	Larry Elder	1,400.00	1,400.00	Director's Fees
15	540485	Wayne Elliott	2,800.00	2,800.00	Director's Fees
16	540486	Wayne Elliott	1,236.55	1,236.55	Director's Expenses-ACES Conference
17	540512	James Sills	1,600.00	1,600.00	Director's Fees
18	540514	James Sills	1,200.00	1,200.00	Director's Fees
19	540331	NERC	35,982.08	35,982.08	Dues and Assessments
20	540448	Northwest Kentucky Forward	1,000.00	1,000.00	Economic Development
21	540468	Kentucky Chamber of Commerce	3,000.00	3,000 00	Dues and Assessments
22	540553	Mahlinger Photography	600.00	600.00	Annual Report
23	JE 06-72.1	Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
24	JE 06-74.0	Insurance Write-Off	351.92	351.92	Miscellaneous
25	JE 06-76 0	Allocate Insurance	2,915 19	2,915.19	Miscellaneous
26			76,893 73	76,893.73	

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78,118 73 78,118 73

#### Account 930 - Miscellaneous General Expenses 05/08

	930.1				
	_		•	Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	353.96	353 96	Institutional Advertising-Community Goodwill
2			353.96	353.96	
	930.2				
3		Miscellaneous	1,756.14	1,756.14	Director's Expenses
4		Miscellaneous	383.76	383.76	Annual Report
5	539973	Lee Bearden	1,300.00	1,300.00	Director's Fees
6	539993	Paul Edd Butler	1,200.00	1,200.00	Director's Fees
7	539991	William Denton	1,900.00	1,900.00	Director's Fees
8	05/08 PC	William Denton	1,050.00	1,050.00	Director's Expenses-NRECA Directors' Summer School
9	539971	Larry Elder	1,000.00	1,000.00	Director's Fees
10	539975	Wayne Elliott	1,200.00	1,200.00	Director's Fees
11	539995	James Sills	600.00	600.00	Director's Fees
12	539997	James Sills	1,200.00	1,200.00	Director's Fees
13	05/08 PC	James Sills	776.32	776.32	Director's Expenses-Legislative Conference
14	540076	NRECA	138,158.00	138,158.00	Dues and Assessments
15	539692	KAEC	12,500 00	12,500.00	Dues and Assessments
16	539751	KAEC	1,000 00	1,000.00	Dues and Assessments
17	539794	U.S. Bank	2,500.00	2,500.00	Debt Servicing Expenses
18	540076	NRECA	16,399.00	16,399.00	Dues and Assessments
19	JE 05-72 1	Accrue Property Tax	12,482 00	12,482.00	Miscellaneous
20		Insurance Write-Off	351.92	351.92	Miscellaneous
21	JE 05-76.0	Allocate Insurance	2,657 75	2,657.75	Miscellaneous
22			198,414 89	198,414.89	
23			198,768.85	198,768.85	

#### Account 930 - Miscellaneous General Expenses 04/08

	930.1			<b>A</b>	
				Amount	Description
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	580.00	580.00	Institutional Advertising-Community Goodwill
2			580.00	580_00	
	930.2				
3		Miscellaneous	2,366.73		Director's Expenses
4		Miscellaneous	258.40	258.40	
5	539500	Lee Bearden	1,500.00		Director's Fees
6	539520	Paul Edd Butler	1,400.00	,	Director's Fees
7	539522	William Denton	1,500.00	'	Director's Fees
8	539498	Larry Elder	1,950.00		Director's Fees
9	539502	Wayne Elliott	2,800.00	,	Director's Fees
10	539524	James Sills	1,200.00		Director's Fees
11	539289	Henderson County Fiscal Court	1,450.00		Illinois Basin Energy Conference-Luncheon
12	539582	KAEC	2,400.00	,	Civic Dues
13	539622	Greater Paducah Partners for Progress	5,000.00		Economic Development
14	539645	KY Safety & Health Network	3,000.00		Governor's Safety & Health Cof-Breakfast
15	539274	Doe Anderson	2,853.90		Annual Report
16	539392	Greater Owensboro Chamber of Commerce	813.75		Civic Dues
17	539684	Doe Anderson	4,550.00	1	Annual Report
18	539582	KAEC	1,388.47		Civic Dues
19	JE 04-72.1	Accrue Property Tax	12,482.00	'	Miscellaneous
20	JE 04-74.0	Insurance Write-Off	358.92		Miscellaneous
21	JE 04-76.0	Allocate Insurance	2,775.50	2,775.50	Miscellaneous
22			50,047.67	50,047.67	
23			50,627.67	50,627.67	

#### Account 930 - Miscellaneous General Expenses 03/08

	930.1				
				Amount	
	Reference	Vendor	Amount	used in KY	Description
1	538793	KY Humanities Council	500.00	500.00	Institutional Advertising-Community Goodwill
2	538878	Henderson Area Arts Alliance	2,500.00	2,500.00	
3	539120	March of Dimes	500.00	500.00	Institutional Advertising-Community Goodwill
4			3,500.00	3,500.00	
	930.2				
5		Miscellaneous	3,658.32	3.658.32	Director's Expenses
6		Miscellaneous	405.00		Annual Report
7	538926	National G&T Managers	25,000.00	25,000.00	•
8	538961	Lee Bearden	2,900.00	2,900.00	
9	538979	Paul Edd Butler	2,000.00	2,000.00	Director's Fees
10	538981	Paul Edd Butler	1,400.00	1,400.00	Director's Fees
11	03/08 PC	Paul Edd Butler	583.08	583.08	Director's Expenses-NRECA Annual Meeting
12	538939	William Denton	2,700.00	2,700.00	Director's Fees
13	538941	Larry Elder	1,800.00	1,800.00	Director's Fees
14	538943	Wayne Elliott	1,800.00	1,800.00	Director's Fees
15	538945	Wayne Elliott	400.00	400.00	Director's Fees
16	538983	James Sills	1,400.00	1,400.00	Director's Fees
17	538985	James Sills	2,000.00	2,000.00	Director's Fees
18	03/08 PC	James Sills	592.08	592.08	Director's Expenses-NRECA Annual Meeting
19	538965	NERC	35,982.08	35,982.08	Dues and Assessments
20	538839	KY Council of Cooperatives	500.00	500.00	Dues and Assessments
21	538964	Henderson Chamber of Commerce	965.00		Civic Dues
22	539053	U.S. Bank	9,913.58	9,913.58	Debt Servicing Expenses
23	03/08 PC	KAED	1,000.00		Economic Development
24	JE 03-72.1	Accrue Property Tax	12,482.00		Miscellaneous
25	JE 03-72.3	Accrue Property Tax	3,680.07	3,680.07	Miscellaneous
26	JE 03-76.0	Allocated Insurance	2,618.50		Miscellaneous
27		Miscellaneous	336.44	336.44	Miscellaneous
28			114,116.15	114,116.15	

117,616.15 117,616.15

#### Account 930 - Miscellaneous General Expenses 02/08

930.1

	930.1				
		-		Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	925.00	925.00	Institutional Advertising-Community Goodwill
2	538346	Henderson Chamber of Commerce	1,000.00	1,000.00	Institutional Advertising-Community Goodwill
3	538703	KAED	1,500.00	1,500.00	Economic Development
4			3,425.00	3,425.00	
_	930.2				
5		Miscellaneous	1,618.20	1,618.20	Director's Expenses
6	538507	Lee Bearden	1,200.00	1,200.00	Director's Fees
7	538518	Lee Bearden	600.00	600.00	
8	538522	Paul Edd Butler	1,200.00		Director's Fees
9	538505	William Denton	1,300.00	1,300.00	Director's Fees
10	538511	Larry Elder	1,350.00	1,350.00	Director's Fees
11	538509	Wayne Elliott	800.00	800.00	Director's Fees
12	538510	Wayne Elliott	683.06	683.06	Director's Expenses-incl. CoBank Conference
13	02/08 PC	Wayne Elliott	555.74	555.74	Director's Expenses-CoBank Conference
14	538524	James Sills	1,200.00	1,200.00	Director's Fees
15	JE 02-72.1	Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
16		Insurance Write-Off	344.44	344.44	Miscellaneous
17	JE 02-76.0	Allocate Insurance	2,618.50	2,618.50	Miscellaneous
18			25,951.94	25,951.94	
19			29,376.94	29,376.94	

### Account 930 - Miscellaneous General Expenses 01/08

	930.1				
		-		Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Miscellaneous	561.78	561.78	Institutional Advertising-Community Goodwill
2	538064	Downtown Henderson Project	500.00	500.00	Institutional Advertising-Community Goodwill
3	538118	Touchstone Energy	121,500.00	121,500.00	Dues and Assessments-Advertising
٨			100 564 70	100 501 70	
4			122,561.78	122,561.78	
	930.2				
5	*** <u></u>	Miscellaneous	2,970.33	2,970.33	Director's Expenses
6		Miscellaneous	10.00	10.00	Misc Taxes
7		KAEC	610.00	610.00	Director's Expenses-KAEC Annual Meeting
8	538073	Lee Bearden	1,200.00	1,200.00	Director's Fees
9	538168	Paul Edd Butler	1,200.00	1,200.00	Director's Fees
10	538075	William Denton	1,300.00	1,300.00	Director's Fees
11	538077	Larry Elder	1,200.00	1,200.00	Director's Fees
12	538079	Wayne Elliott	1,200.00	1,200.00	Director's Fees
13	538170	James Sills	1,200.00	1,200.00	Director's Fees
14	537727	Southern States Energy Board	3,000.00	3,000.00	Dues & Assessments
15	537933	KAEC	12,500.00	12,500.00	Dues & Assessments
16		Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
17	JE 01-74.0	Insurance Write-Off	346.44	346.44	Miscellaneous
18	JE 01-76.0	Allocate Insurance	2,618.77	2,618.77	Miscellaneous
19			41,837.54	41,837.54	
			·		
20			164,399.32	164,399.32	
20			104,000.02	104,000.02	

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# Account 930 - Miscellaneous General Expenses 12/07

	930.1				
		•		Amount	
	Reference	Vendor	Amount	used in KY	Description
1		Sebree Boy's ABA BAS	100.00	100.00	Institutional Advertising-Community Goodwill
_					
2			100.00	100.00	
2	930.2	Miscellaneous	4,800.84	4 900 94	Director's Expenses
3	537570	NRECA	4,800.84		Director's Expenses-NRECA Annual Meeting
4	537578	Lee Bearden	1,000.00		Director's Fees
5	537615 537617	Lee Bearden	1,400.00		Director's Fees
6			2,000.00	'	Director's Fees
7	537637	Paul Edd Butler			Director's Fees
8	537639	Paul Edd Butler	1,000.00		Director's Fees
9	537606	William Denton	1,000.00	'	
10	537608	William Denton	1,000.00		Director's Fees
11	537609	William Denton	1,500.00		Director's Fees
12	12/07 PC	William Denton	950.00		Director's Expenses-NRECA Directors' Winter School Director's Fees
13	537611	Larry Elder	1,000.00	,	
14	537613	Larry Elder	1,050.00	•	Director's Fees
15	537619	Wayne Elliott	2,400.00	'	Director's Fees
16	537620	Wayne Elliott	970.70		Director's Expenses-KAEC Annual Meeting
17	537633	James Sills	1,400.00		Director's Fees Director's Fees
18	537635	James Sills	2,200.00		
19	12/07 PC	James Sills	560.00		Director's Expenses-NRECA Directors' Winter School Dues & Assessments
20	537809	KAEC	5,000.00		Dues & Assessments
21	537329	NERC	35,982.08		
22	537330	NERC	9,799.00		Dues & Assessments
23	537321	US Chamber of Commerce	4,500.00		
24	537388	KAEC	12,500.00	'	Dues & Assessments
25		Accrue Property Tax	40,695.49		Miscellaneous
26		Accrue Property Tax	(1,096.07)		Miscellaneous
27		Accrue Property Tax	14.70		Miscellaneous
28		Insurance Write-Off	342.44		Miscellaneous
29	JE 12-76.0	Allocate Insurance	2,833.96	2,833.96	Miscellaneous
20			100 550 14	126 559 14	
30			136,558.14	136,558.14	
31			136,658,14	136,658,14	
31			100,000.14	100,000.14	

Excluding one 12/07 Purchasing Card item which gets reversed in 04/08 Excluding JE 12-19.5 Purchasing Card which gets reversed on JE 01-19.3 in 01/08 Excluding JE 12-33.2 Unrecorded Liability which gets reversed on JE 01-34.2 in 01/08

1Item 9)Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.08 and2Big Rivers' Response to Staff's First Data Request, Item 26 b.

a. On Schedule 1.08 Big Rivers eliminates test year expenses in the amount of \$31,432 from account 930 – Miscellaneous General Expenses. Identify the amount of this adjustment that is for the elimination of Board of Directors' expenses.

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b. In response to Item 26 b., Big Rivers provides a listing of test year Board of Directors' expenses for each individual board member. The total expense for each board member is summarized below.

Lee Bearden	\$33,511
Paul Butler	36,576
William Denton	39,618
Larry Elder	28,10
Wayne Elliott	35,803
James Sills	39,10
Total	\$212,72

Provide a revised response to Commission Staff's First Data Request, Item
26 b. In the revised response indicate each expense item that was "assigned to KY retail"
and the amounts that were eliminated by the adjustment shown on Schedule 1.08.

22 **Response**) All of the \$31,432 is for Board of Directors' expenses. a. 23 b. Please see the attached schedule which adds two columns to the 24 schedule provided in response to Item 26.b. of the Commission Staff's First Data Request 25 to show the amounts "assigned to KY retail" and the amounts eliminated by the 26 adjustment on Schedule 1.08. As Big Rivers' member distribution cooperatives serve 27 only KY retail consumers, 100% of such costs are deemed "assigned to KY retail". 28 29 C. William Blackburn Witness) 30

> Item 9 Page 1 of 1

ltem 9.b

					12/01/07 - 11/3	30/08			
									Eliminated
			FRINGE E					Assigned to	by adj. on Sch. 1.08
	DIRECTOR	FEES	BENEFITS	S	TOTAL	DATES	DESCRIPTION	Ky Retail 99.21	SCII. 1.00
	LEE BEARDEN			99.21	99.21		PRIOR BOARD MEETING	1.657.80	
2	LEE BEARDEN	1,000.00		657.80	1,657.80	11/18/07-11/20/07	KAEC ANNUAL MEETING	400.00	(400.00)
3	LEE BEARDEN	400.00		-	400.00	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
4	LEE BEARDEN	400.00		24.96	424.96	12/20/07	WORK SESSION	424.96 982.30	
5	LEE BEARDEN	600.00		382.30	982.30	12/21/07	BOARD MEETING		
6	LEE BEARDEN	600.00		8.48	608.48	01/17/08	WORK SESSION	608.48	
7	LEE BEARDEN	600.00		294.24	894.24	01/18/08	BOARD MEETING	894.24	
8	LEE BEARDEN	600.00		7.42	607.42	02/14/08	WORK SESSION	607.42	
9	LEE BEARDEN	600.00		139.51	739.51	02/15/08	BOARD MEETING	739.51	
10	LEE BEARDEN	600.00		-	600.00	09-12/07, 01-02/08	BOARD MEETING-PAY ADJ	600.00	
11	LEE BEARDEN	1,400.00		1,947.78	3,347.78	02/24/08-02/27/08	NRECA ANNUAL MEETING, SPOUSE-\$76.28	3,347.78	1000.001
12	LEE BEARDEN	200.00		-	200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
13	LEE BEARDEN	600.00		15.46	615.46	03/13/08	WORK SESSION	615.46	
14	LEE BEARDEN	700.00		152.38	852.38	03/14/08	BOARD MEETING	852.38	
15	LEE BEARDEN	200.00		-	200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
16	LEE BEARDEN	600.00		7.95	607.95	04/17/08	WORK SESSION	607.95	
	LEE BEARDEN	700.00		372.88	1,072.88	04/18/08	BOARD MEETING	1,072.88	
	LEE BEARDEN	200.00		-	200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
19	LEE BEARDEN	200.00		-	200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
	LEE BEARDEN	200.00		25.00	225.00	05/15/08	TRAVEL DAY	225.00	
	LEE BEARDEN	700.00		240.67	940.67	05/16/08	BOARD MEETING	940.67	
	LEE BEARDEN	200.00		-	200.00	05/29/08	TELEPHONIC MEETINGS	200.00	
	LEE BEARDEN	200.00		-	200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
	LEE BEARDEN	200.00		-	200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
	LEE BEARDEN	600.00		13.18	613,18	06/19/08	WORK SESSION	613.18	
	LEE BEARDEN	700.00		355.98	1,055,98	06/20/08	BOARD MEETING	1,055.98	
	LEE BEARDEN	700.00			700.00	06/25/08	BOARD MEETING-UNWIND	700.00	(700.00)
	LEE BEARDEN	700.00		-	700.00	07/02/08	BOARD MEETING-UNWIND	700.00	(700.00)
	LEE BEARDEN	700.00		-	700.00	07/09/08	BOARD MEETING-UNWIND	700.00	(700.00)
	LEE BEARDEN	600.00		5.61	605.61	07/17/08	WORK SESSION	605.61	
	LEE BEARDEN	700.00		313.37	1.013.37	07/18/08	BOARD MEETING	1,013.37	
	LEE BEARDEN	200.00		-	200.00	08/03/08	TRAVEL DAY	200.00	
	LEE BEARDEN	700.00		288.20	988.20	08/04/08	BOARD MEETING	988.20	
		600.00		8.48	608.48	08/14/08	WORK SESSION	608.48	
	LEE BEARDEN			302.51	1,002.51	08/15/08	BOARD MEETING	1,002.51	
	LEE BEARDEN	700.00		502.51	700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	700.00	
	LEE BEARDEN	700.00		-	200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200,00)
	LEE BEARDEN	200.00		- 39.21	739.21	09/18/08	BREC ANNUAL MEETING	739.21	(200000)
	LEE BEARDEN	700.00		39.21	1.073.27	09/19/08	BOARD MEETING	1,073.27	
	LEE BEARDEN	700.00				09/25/08	BOARD MEETING-UNWIND	703.32	(700.00)
	LEE BEARDEN	700.00		3.32	703.32		BOARD MEETING-UNION CONTRACT	700.00	(100.00)
	LEE BEARDEN	700.00		40.05	700.00	10/13/08	WORK SESSION	613,25	
	LEE BEARDEN	600.00		13.25	613.25	10/16/08 10/17/08	BOARD MEETING	980,75	
	LEE BEARDEN	700.00		280.75	980.75		KAEC ANNUAL MEETING	1,306,18	
	LEE BEARDEN	1,000.00		306.18	1,306.18	11/16/08-11/18/08 11/20/08	WORK SESSION	600.00	
	LEE BEARDEN	600.00		-	600.00	=	BOARD MEETING	980.14	
	LEE BEARDEN	700.00		280.14	980.14	11/21/08	BUARD WEETING	651.42	
47	LEE BEARDEN		651.42	0.050.45	651.42			33.510.91	(4,600,00)
		25,900.00	651.42	6,959.49	33,510.91			00,010,01	(-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

					12/01/07 - 11/3	0/08			
									Eliminated
			FRINGE E					Assigned to Ky Retail	by adj. on Sch. 1.08
	DIRECTOR	FEES	BENEFITS	S	TOTAL	DATES	DESCRIPTION PRIOR BOARD MEETING	99.21	3011. 1.00
48	PAUL EDD BUTLER			99.21	99.21	44/40/07 11/20/07	KAEC ANNUAL MEETING	1,319,26	
49	PAUL EDD BUTLER	800.00		519.26	1,319.26 400.00	11/19/07-11/20/07 12/05/07.12/11/07	TELEPHONIC MEETINGS-UNWIND	400,00	(400.00)
50	PAUL EDD BUTLER	400.00		047.00	1,647,32	12/12/07-12/13/07	NRECA DIRECTORS WINTER SCHOOL	1,647.32	<b>、</b> ,
51	PAUL EDD BUTLER	800.00		847.32 61.34	461.34	12/20/07	WORK SESSION	461.34	
52	PAUL EDD BUTLER	400.00		219.22	819.22	12/21/07	BOARD MEETING	819.22	
53	PAUL EDD BUTLER	600.00		46.36	646.36	01/17/08	WORK SESSION	646.36	
54	PAUL EDD BUTLER	600.00		213.78	813.78	01/18/08	BOARD MEETING	813.78	
55	PAUL EDD BUTLER	600.00		45.30	645.30	02/14/08	WORK SESSION	645.30	
56	PAUL EDD BUTLER	600.00 600.00		220.78	820.78	02/15/08	BOARD MEETING	820.78	
57	PAUL EDD BUTLER	200.00		220.70	200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
58	PAUL EDD BUTLER	1,800.00		1,934,40	3,734.40	02/23/08-02/27/08	NRECA ANNUAL MEETING, SPOUSE-\$76.28	3,734.40	
59	PAUL EDD BUTLER	200.00		1,534.40	200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
60	PAUL EDD BUTLER	600.00		15.45	615.45	03/13/08	WORK SESSION	615.45	
61 62	PAUL EDD BUTLER PAUL EDD BUTLER	600.00		156.38	756.38	03/14/08	BOARD MEETING	756.38	
		200.00		100.00	200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
63	PAUL EDD BUTLER PAUL EDD BUTLER	600.00		45.83	645.83	04/17/08	WORK SESSION	645.83	
64		600.00		221.96	821.96	04/18/08	BOARD MEETING	821.96	
65	PAUL EDD BUTLER	200.00		221.30	200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
66	PAUL EDD BUTLER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
67	PAUL EDD BUTLER PAUL EDD BUTLER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
68 69		200.00			200.00	05/15/08	TRAVEL DAY	200.00	
69 70	PAUL EDD BUTLER	600.00		174,77	774.77	05/16/08	BOARD MEETING	774.77	
	PAUL EDD BUTLER PAUL EDD BUTLER	200.00		114.77	200.00	05/29/08	TELEPHONIC MEETINGS	200.00	
71 72		200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
		200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
73	PAUL EDD BUTLER	600.00		51.06	651.06	06/19/08	WORK SESSION	651.06	
74	PAUL EDD BUTLER PAUL EDD BUTLER	600.00		218.39	818.39	06/20/08	BOARD MEETING	818.39	
75		600.00		210.00	600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
76	PAUL EDD BUTLER PAUL EDD BUTLER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
77		600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
78 79		600.00		5.61	605,61	07/17/08	WORK SESSION	605.61	
		600.00		162.34	762.34	07/18/08	BOARD MEETING	762.34	
80		600.00		61.35	661.35	08/04/08	BOARD MEETING	661.35	
81 82	PAUL EDD BUTLER PAUL EDD BUTLER	600.00		52.36	652.36	08/14/08	WORK SESSION	652.36	
		600.00		188.44	788,44	08/15/08	BOARD MEETING	788.44	
83		200.00		100.44	200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
84 85		600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	
86		200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	.200.00	(200.00)
87	PAUL EDD BUTLER	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
88		600.00		83.09	683.09	09/18/08	BREC ANNUAL MEETING	683.09	
89		600.00		205.55	805.55	09/19/08	BOARD MEETING	805.55	
90		1,400.00		1,659.27	3,059.27	09/21/08-9/24/08	NRECA REGIONAL MEETING	3,059.27	
90	PAUL EDD BUTLER	600.00		3.32	603.32	09/25/08	BOARD MEETING-UNWIND	603.32	(600.00)
92		600.00		0.02	600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
93		600.00		57.13	657.13	10/16/08	WORK SESSION	657.13	
94		600.00		221.43	821.43	10/17/08	BOARD MEETING	821.43	
94		1,000.00		87.77	1,087.77	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,087.77	
96		600.00		43.88	643.88	11/20/08	WORK SESSION	643.88	
97		600.00		120.61	720.61	11/21/08	BOARD MEETING	720.61	
98		000.00		1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25	
99			700.27		700.27			700.27	
		26,600.00	700.27	9,276.21	36,576.48			36,576.48	(5,000.00)
				-					

			12/01/07 - 1	1/30/08			
							Eliminated
		FRINGE EXPE			<b>BEAGDIDTION</b>	Assigned to	by adj. on
DIRECTOR	FEES	BENEFITS S		DATES 1 11/18/07-11/20/07	DESCRIPTION KAEC ANNUAL MEETING-SPOUSE \$55.00	Ky Retail 1,420.11	Sch. 1.08
100 WILLIAM DENTON 101 WILLIAM DENTON	1,000.00 400.00	42	0.11 1,420.1 400.0		TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
102 WILLIAM DENTON	1,000.00	1.74			NRECA DIRECTORS WINTER SCHOOL	2,740.59	(-100.007
103 WILLIAM DENTON	400.00		4.66 434.6		WORK SESSION	434.66	
104 WILLIAM DENTON	700.00		8.08 828.0		BOARD MEETING	828.08	
105 WILLIAM DENTON	600.00	1	8.58 618.5	B 01/17/08	WORK SESSION	618.58	
106 WILLIAM DENTON	700.00	9	5.93 795.9	3 01/18/08	BOARD MEETING	795.93	
107 WILLIAM DENTON	600.00	1	2.47 612.4	7 02/14/08	WORK SESSION	612.47	
108 WILLIAM DENTON	700.00	9	4.61 794.6		BOARD MEETING	794.61	
109 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
110 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS	200.00	(406.06)
111 WILLIAM DENTON	400.00		6.06 406.0		CONFERENCE-UNWIND	406.06 200.00	(406.06) (200.00)
112 WILLIAM DENTON	200.00		200.0 4.14 414.1		TELEPHONIC MEETINGS-UNWIND ILLINOIS BASIN ENERGY FORUM	414.14	(200.00)
113 WILLIAM DENTON 114 WILLIAM DENTON	400.00 600.00		4.14 414.1 0.51 620.5		WORK SESSION	620.51	
115 WILLIAM DENTON	700.00		8.76 788.7		BOARD MEETING	788.76	
116 WILLIAM DENTON	200.00	0	200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
117 WILLIAM DENTON	600.00	1	8.05 618.0		WORK SESSION	618.05	, ,
118 WILLIAM DENTON	700.00		5.78 795.7		BOARD MEETING	795.78	
119 WILLIAM DENTON	200.00		200.0	0 04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
120 WILLIAM DENTON	200.00		200.0	0 04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
121 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
122 WILLIAM DENTON			1.00 51.0		LEGISLATIVE CONFERENCE	51.00	
123 WILLIAM DENTON	200.00		6.06 206.0		TRAVEL DAY-UNWIND	206.06	(206.06)
124 WILLIAM DENTON	400.00		9.66 419.6		CONFERENCE-UNWIND	419.66 788.50	(419.66)
125 WILLIAM DENTON	700.00	8	8.50 788.5		BOARD MEETING TELEPHONIC MEETINGS	200.00	
126 WILLIAM DENTON 127 WILLIAM DENTON	200.00 200.00		200.0 200.0		TELEPHONIC MEETINGS	200.00	(200.00)
128 WILLIAM DENTON	1,000.00	2,49			NRECA DIRECTORS SUMMER SCHOOL	3,495.23	(200.00)
129 WILLIAM DENTON	200.00	2,45	200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
130 WILLIAM DENTON	600.00	1	9.24 619.2		WORK SESSION	619.24	(,
131 WILLIAM DENTON	700.00		2.23 792.2		BOARD MEETING	792.23	
132 WILLIAM DENTON	700.00		700.0		BOARD MEETING-UNWIND	700.00	(700.00)
133 WILLIAM DENTON	700.00		700.0	07/02/08	BOARD MEETING-UNWIND	700.00	(700.00)
134 WILLIAM DENTON	700.00		700.0		BOARD MEETING-UNWIND	700.00	(700.00)
135 WILLIAM DENTON	600.00		2.63 612.6		WORK SESSION	612.63	
136 WILLIAM DENTON	700.00	7	5.65 775.6		BOARD MEETING	775.65	(100.00)
137 WILLIAM DENTON	400.00	-	400.0		CONFERENCE-UNWIND	400.00 770.36	(400.00)
138 WILLIAM DENTON 139 WILLIAM DENTON	700.00 1,000.00		0.36 770.3 3.78 1,793.7		BOARD MEETING ACES MEETINGS	1,793.78	
139 WILLIAM DENTON 140 WILLIAM DENTON	600.00		0.18 620.1		WORK SESSION	620.18	
141 WILLIAM DENTON	700.00		6.01 746.0		BOARD MEETING	746.01	
142 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
143 WILLIAM DENTON	400.00		400.0		CONFERENCE-UNWIND	400.00	(400.00)
144 WILLIAM DENTON	700.00		700.0	0 09/08/08	BOARD MEETING-PERSONNEL MATTER	700.00	
145 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
146 WILLIAM DENTON	200.00		200.0		TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
147 WILLIAM DENTON	700.00	-	3.26 753.2		BREC ANNUAL MEETING	753.26	
148 WILLIAM DENTON	700.00		8.20 728.2		BOARD MEETING	728.20	(700.00)
149 WILLIAM DENTON	700.00		3.32 703.3		BOARD MEETING-UNWIND	703.32	(700.00)
150 WILLIAM DENTON 151 WILLIAM DENTON	700.00 600.00	2	700.0 0.27 620.2		BOARD MEETING-UNION CONTRACT WORK SESSION	700.00 620.27	
152 WILLIAM DENTON	700.00		5.98 795.9		BOARD MEETING	795,98	
153 WILLIAM DENTON	400.00	9	400.0		CONFERENCE-UNWIND	400.00	(400.00)
154 WILLIAM DENTON	600.00	20	0.69 820.6		ACES BOARD MEETING	820.69	(400.00)
155 WILLIAM DENTON	1,000.00		4.51 1,564.5		KAEC ANNUAL MEETING	1,564.51	
156 WILLIAM DENTON	600.00		2.76 632.76		WORK SESSION	632.76	
157 WILLIAM DENTON	700.00		3.00 788.00		BOARD MEETING	788.00	
158 WILLIAM DENTON		18	3.25 183.25	5	NRECA DIRECTORS WINTER SCHOOL	183.25	
159 WILLIAM DENTON		748.45	748.4			748.45	
	31,000.00	748.45 7,86	9.10 39,617.5	5		39,617.55	(7,631.78)

Item 9.b

		FRINGE EXPENSI		DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
160 LARRY ELDER	FEES (250.00)	BENEFITS S	TOTAL (250.00)	DATES	PRIOR KAEC COMMITTEE MEETING	(250.00)	301. 1.00
161 LARRY ELDER	(250.00) 750.00	567,55		11/18/07-11/20/07	KAEC ANNUAL MEETING	1,317.55	
162 LARRY ELDER	400.00	507.50	400.00	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
163 LARRY ELDER	150.00	124.16		12/18/2007	KAEC BOARD MEETING	274.16	(-100.007
164 LARRY ELDER	400.00	48.24		12/20/07	WORK SESSION	448,24	
165 LARRY ELDER	600.00	56.97		12/21/07	BOARD MEETING	656,97	
166 LARRY ELDER	600.00	32.72		01/17/08	WORK SESSION	632.72	
167 LARRY ELDER	600.00	73.45		01/18/08	BOARD MEETING	673.45	
168 LARRY ELDER	150.00	264.87		02/04/08	KAEC BOARD MEETING	414.87	
169 LARRY ELDER	600.00	31.66		02/14/08	WORK SESSION	631.66	
170 LARRY ELDER	600.00	80.46		02/15/08	BOARD MEETING	680.46	
171 LARRY ELDER	200.00	00,10	200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
172 LARRY ELDER	200.00		200.00	02/26/08	TELEPHONIC MEETINGS	200.00	<b>(</b> )
173 LARRY ELDER	200.00		200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
174 LARRY ELDER	600.00	39,70		03/13/08	WORK SESSION	639,70	<b>(</b> ,
175 LARRY ELDER	600.00	52.12		03/14/08	BOARD MEETING	652.12	
176 LARRY ELDER	150.00	156.10		03/18/08	KAEC BOARD MEETING	306,10	
177 LARRY ELDER	200.00	100,10	200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
178 LARRY ELDER	400.00	191,90		04/16/08	SURE EXECUTIVE SUBCOMMITTEE MEETING	591,90	(
179 LARRY ELDER	600.00	32.19		04/17/08	WORK SESSION	632,19	
180 LARRY ELDER	600.00	59.15		04/18/08	BOARD MEETING	659.15	
181 LARRY ELDER	200.00	00.10	200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
182 LARRY ELDER	200.00		200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
183 LARRY ELDER	600.00	72.32		05/16/08	BOARD MEETING	672.32	(
184 LARRY ELDER	150.00	136,51		05/20/08	KAEC BOARD MEETING	286.51	
185 LARRY ELDER	1,000.00	721.77		05/28/08-05/30/08	ACES CONFERENCE	1,721.77	
186 LARRY ELDER	200.00		200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
187 LARRY ELDER	200.00		200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
188 LARRY ELDER	600.00	37.42		06/19/08	WORK SESSION	637.42	(
189 LARRY ELDER	600.00	78.08		06/20/08	BOARD MEETING	678.08	
190 LARRY ELDER	600.00	70.00	600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
191 LARRY ELDER	600.00		600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
192 LARRY ELDER	600.00		600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
193 LARRY ELDER	600.00	33.69		07/17/08	WORK SESSION	633,69	(000100)
194 LARRY ELDER	600.00	41.26		07/18/08	BOARD MEETING	641.26	
195 LARRY ELDER	600.00	39.46		08/04/08	BOARD MEETING	639.46	
196 LARRY ELDER	600.00	36.56		08/14/08	WORK SESSION	636,56	
197 LARRY ELDER	600.00	62.40		08/15/08	BOARD MEETING	662.40	
198 LARRY ELDER	200.00	02.40	200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
199 LARRY ELDER	600.00		600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	(
200 LARRY ELDER	200.00		200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
201 LARRY ELDER	200.00		200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
202 LARRY ELDER	600.00	71.98		09/18/08	BREC ANNUAL MEETING	671,98	(20000)
203 LARRY ELDER	600.00	63.07		09/19/08	BOARD MEETING	663.07	
204 LARRY ELDER	600.00	3.32		09/25/08	BOARD MEETING-UNWIND	603.32	(600.00)
205 LARRY ELDER	600.00	0.02	600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	\ <i>\</i>
206 LARRY ELDER	600.00	41.33		10/16/08	WORK SESSION	641.33	
207 LARRY ELDER	600.00	78.94		10/17/08	BOARD MEETING	678.94	
208 LARRY ELDER	150.00	102.33		10/21/08	KAEC BOARD MEETING	252.33	
209 LARRY ELDER	750.00	71.96		11/16/08-11/18/08	KAEC ANNUAL MEETING	821.96	
210 LARRY ELDER	600.00	11.50	600.00	11/20/08	WORK SESSION	600.00	
211 LARRY ELDER	600.00	54,86		11/21/08	BOARD MEETING	654.86	
212 LARRY ELDER	000.00	54.00		1.112.1100	NRECA DIRECTORS WINTER SCHOOL		
213 LARRY ELDER		748.45	748.45			748.45	
	23,800.00	748.45 3,558.50				28,106,95	(4,800,00)
	20,000.00	, 40.40 0,000.00	20,100.30			20,100.00	(-,000,00)

Item 9.b

#### Big Rivers Electric Corporation Case No. 2009-00040 12/01/07 - 11/30/08

	12/01/07 - 11/30/08							Eliminated
							Assigned to	by adj. on
		FRINGE E	EXPENSE			DESCRIPTION	Ky Retail	Sch. 1.08
DIRECTOR	FEES B	BENEFITS	S	TOTAL	DATES	KAEC ANNUAL MEETING	1,797.74	
214 WAYNE ELLIOTT	1,000.00		797.74	1,797.74		TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
215 WAYNE ELLIOTT	400.00			400.00		WORK SESSION	492.86	
216 WAYNE ELLIOTT	400.00		92.86	492.86		BOARD MEETING	843.72	
217 WAYNE ELLIOTT	600.00		243.72	843.72	12/21/07	WORK SESSION	679.18	
218 WAYNE ELLIOTT	600.00		79.18	679.18	01/17/08	BOARD MEETING	839.57	
219 WAYNE ELLIOTT	600.00		239.57	839.57	01/18/08	WORK SESSION	678.12	
220 WAYNE ELLIOTT	600.00		78.12	678.12	02/14/08 02/15/08	BOARD MEETING	846.59	
221 WAYNE ELLIOTT	600.00		246.59	846.59	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
222 WAYNE ELLIOTT	200.00			200.00	02/26/08	TELEPHONIC MEETINGS	200.00	
223 WAYNE ELLIOTT	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
224 WAYNE ELLIOTT	200.00			200.00	03/13/08	WORK SESSION	697.59	
225 WAYNE ELLIOTT	600.00		97.59	697.59	03/14/08	BOARD MEETING	815.96	
226 WAYNE ELLIOTT	600.00		215.96	815.96	03/17/08-03/20/08	COBANK CONFERENCE	3,117.78	
227 WAYNE ELLIOTT	1,400.00		1,717.78	3,117.78	03/17/08-03/20/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
228 WAYNE ELLIOTT	200.00			200.00	04/17/08	WORK SESSION	678.65	
229 WAYNE ELLIOTT	600.00		78.65	678.65	04/18/08	BOARD MEETING	847.77	
230 WAYNE ELLIOTT	600.00		247.77	847.77	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
231 WAYNE ELLIOTT	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
232 WAYNE ELLIOTT	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
233 WAYNE ELLIOTT	200.00			200.00	05/15/08	TRAVEL DAY	302.74	
234 WAYNE ELLIOTT	200.00		102.74	302.74	05/16/08	BOARD MEETING	841.98	
235 WAYNE ELLIOTT	600.00		241.98	841.98	05/28/08-05/30/08	ACES CONFERENCE	1,945.72	
236 WAYNE ELLIOTT	1,000.00		945.72	1,945.72	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
237 WAYNE ELLIOTT	200.00			200.00 200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
238 WAYNE ELLIOTT	200.00		o ( 40	684.40	06/19/08	WORK SESSION	684.40	
239 WAYNE ELLIOTT	600.00		84.40	850.98	06/20/08	BOARD MEETING	850.98	
240 WAYNE ELLIOTT	600.00		250.98	600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
241 WAYNE ELLIOTT	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
242 WAYNE ELLIOTT	600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
243 WAYNE ELLIOTT	600.00		00.40	688.10	07/17/08	WORK SESSION	688.10	
244 WAYNE ELLIOTT	600.00		88.10 243.58	843.58	07/18/08	BOARD MEETING	843.58	
245 WAYNE ELLIOTT	600.00			301.99	08/03/08	TRAVEL DAY	301.99	
246 WAYNE ELLIOTT	200.00		101.99 263.56	863.56	08/04/08	BOARD MEETING	863.56	
247 WAYNE ELLIOTT	600.00		203.50	690.97	08/14/08	WORK SESSION	690.97	
248 WAYNE ELLIOTT	600.00		236.45	836.45	08/15/08	BOARD MEETING	836.45	(000.00)
249 WAYNE ELLIOTT	600.00		230.40	200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
250 WAYNE ELLIOTT	200.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	(200.00)
251 WAYNE ELLIOTT	600.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
252 WAYNE ELLIOTT	200.00		129.90	729.90	09/18/08	BREC ANNUAL MEETING	729.90	
253 WAYNE ELLIOTT	600.00		246.99	846.99	09/19/08	BOARD MEETING	846.99	(600.00)
254 WAYNE ELLIOTT	600.00		59.78	659.78	09/25/08	BOARD MEETING-UNWIND	659.78	(000.00)
255 WAYNE ELLIOTT	600.00		55.76	600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
256 WAYNE ELLIOTT	600.00 600.00		104.24	704.24	10/16/08	WORK SESSION	704.24 853.04	
257 WAYNE ELLIOTT			253.04	853.04	10/17/08	BOARD MEETING		
258 WAYNE ELLIOTT	600.00 1,000.00		704.66	1,704.66	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,704.66 684.99	
259 WAYNE ELLIOTT	1,000.00		84.99	684.99	11/20/08	WORK SESSION		
260 WAYNE ELLIOTT			251.42	851.42	11/21/08	BOARD MEETING	851.42	
261 WAYNE ELLIOTT	600.00		1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25 748.45	
262 WAYNE ELLIOTT		748.45		748.45			35.802.72	
263 WAYNE ELLIOTT	25,200.00	748.45	9,854.27	35,802.72	•		33,602.72	(4,000,00)

item 9.b

			12/01/07 - 11/	30/08			
DIRECTOR	FEES	FRINGE EXPENSE BENEFITS S	TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
264 JAMES SILLS		99.21	99.21		PRIOR BOARD MEETING	99.21	
265 JAMES SILLS	1,000.00	557.80	1,557.80	11/19/07-11/20/07	KAEC ANNUAL MEETING	1,557.80	(100.00)
266 JAMES SILLS	400.00		400.00	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
267 JAMES SILLS	1,000.00	1,731.96	2,731.96	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL	2,731.96	
268 JAMES SILLS	400.00	24.95	424.95	12/20/07	WORK SESSION	424.95	
269 JAMES SILLS	600.00	262.99	862.99	12/21/07	BOARD MEETING	862.99	
270 JAMES SILLS	600.00	94.33	694.33	01/17/08	WORK SESSION	694.33	
271 JAMES SILLS	600.00	163.90	763.90	01/18/08	BOARD MEETING	763.90	
272 JAMES SILLS	600.00	7.42	607.42	02/14/08	WORK SESSION	607.42	
273 JAMES SILLS	600.00	170.92	770.92	02/15/08	BOARD MEETING	770.92	
274 JAMES SILLS	200.00		200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
275 JAMES SILLS	1,800.00	2,005.67	3,805.67	02/23/08-02/27/08	NRECA ANNUAL MEETING, SPOUSE-\$76.28	3,805.67	
276 JAMES SILLS	200.00		200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
277 JAMES SILLS	600.00	15.46	615.46	03/13/08	WORK SESSION	615.46	
278 JAMES SILLS	600.00	230.23	830.23	03/14/08	BOARD MEETING	830.23	
279 JAMES SILLS	200.00		200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
280 JAMES SILLS	600.00	7.95	607.95	04/17/08	WORK SESSION	607.95	
281 JAMES SILLS	600.00	172.07	772.07	04/18/08	BOARD MEETING	772.07	
282 JAMES SILLS	200.00		200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
283 JAMES SILLS	200.00		200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
284 JAMES SILLS	200.00		200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
285 JAMES SILLS	600.00	1,373.69	1,973.69	05/06/08-05/07/08	LEGISLATIVE CONFERENCE	1,973.69	
286 JAMES SILLS	200.00		200.00	05/15/08	TRAVEL DAY	200.00	
287 JAMES SILLS	600.00	248,63	848.63	05/16/08	BOARD MEETING	848.63	
288 JAMES SILLS	1,000.00	702.55	1,702.55	05/28/08-05/30/08	ACES CONFERENCE	1,702.55	
289 JAMES SILLS	200.00		200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
290 JAMES SILLS	200.00		200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
291 JAMES SILLS	600.00	13,19	613.19	06/19/08	WORK SESSION	613,19	•
292 JAMES SILLS	600.00	168.51	768.51	06/20/08	BOARD MEETING	768.51	
293 JAMES SILLS	600.00	166.61	600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
294 JAMES SILLS	600.00		600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
295 JAMES SILLS	600.00		600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
	600.00	5.60	605.60	07/17/08	WORK SESSION	605.60	(,
296 JAMES SILLS		249.81	849.81	07/18/08	BOARD MEETING	849.81	
297 JAMES SILLS	600.00	49.33	649.33	08/04/08	BOARD MEETING	649.33	
298 JAMES SILLS	600.00			08/14/08	WORK SESSION	608.48	
299 JAMES SILLS	600.00	8.48	608.48			744.55	
300 JAMES SILLS	600.00	144.55	744.55	08/15/08	BOARD MEETING	200.00	(200.00)
301 JAMES SILLS	200.00		200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
302 JAMES SILLS	200.00		200.00	09/10/08		200.00	(200.00)
303 JAMES SILLS	200.00		200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	639.22	(200.00)
304 JAMES SILLS	600.00	39.22	639.22	09/18/08	BREC ANNUAL MEETING	802.32	
305 JAMES SILLS	600.00	202.32	802.32	09/19/08	BOARD MEETING		
306 JAMES SILLS	1,400.00	1,837.89	3,237.89	09/21/08-9/24/08	NRECA REGIONAL MEETING	3,237.89	(200.00)
307 JAMES SILLS	200.00	3.33	203.33	09/25/08	BOARD MEETING-UNWIND	203.33	(200.00)
308 JAMES SILLS	600.00		600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
309 JAMES SILLS	600.00	179.03	779.03	10/17/08	BOARD MEETING	779.03	
310 JAMES SILLS	600.00	102.67	702.67	11/16/08-11/17/08	KAEC ANNUAL MEETING	702.67	
311 JAMES SILLS	600.00	105.30	705.30	11/20/08	WORK SESSION	705.30	
312 JAMES SILLS	600.00	64.73	664.73	11/21/08	BOARD MEETING	664.73	
313 JAMES SILLS		1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25	
314 JAMES SILLS		430.77	430.77			430.77	
	26,400.00	430.77 12,276.94	39,107.71			39,107.71	(4,600.00)
					Total Assigned to KY Retail	212,722.32	

Total Assigned to KY Retail (includes fringe benefits)

Amount eliminated by the adjustment on Schedule 1.08.

(31,431,78)

#### BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

State separately Big Rivers' total annual directors' fees expenses for each Item 10) 1 2 of the previous five calendar years. 3 4 **Response**) Please see below: 5 6 **Total Annual** 7 **Directors** Fees 8 Year and Expenses 9 198,621.35 2008 10 2007 171,669.17 2006 174,077.79 11 2005 146,754.00 12 2004 143,713.45 13 14 Please note that Big Rivers' historical test year (the 12-month period ended November 15 30, 2008) included board of directors' fees and expenses, and included \$4,028 for life and 16 accident insurance premiums (fringe benefits), of \$212,723 (per Item 26b of the 17 Commission Staff's First Data Request). Exhibit Seelye-2, Schedule 1.08 removed 18 \$31,432 of that amount, determining such amount as attributable to the "Unwind" or the 19 leveraged lease buyout. Accordingly, the pro forma amount of board of directors' fees 20 and expenses is \$181,291. Big Rivers believes this amount is appropriate for a typical 21 forward-looking year. Also, please note that the annual directors' fees and expenses 22 shown for the previous five calendar years does not include fringe benefits. 23 24 25 Witness) C. William Blackburn 26 27 28 29 30 31 32 Item 10 33 Page 1 of 1

#### **BIG RIVERS ELECTRIC CORPORATION'S** RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.08. Item 11) This schedule eliminates a total of \$53,183 from test year expenses. This adjustment was spread to four different accounts. For each account, identify each expense item that was eliminated; provide a description of each expense; and state why it was eliminated from test year operations. Please see the attached schedule. These costs were eliminated for rate-Response) making purposes in an effort to be consistent with Big Rivers' understanding of the Commission's past practices for G&T Cooperatives. Witness) C. William Blackburn Item 11 

Page 1 of 3

	Big Rivers Electric Corp							
	Commission Staff's Third Data Request, Item 11 Schedule 1.08-Expenses by Account Code							
						S by Account	Code	Yanna
	Account # :		56611000	56621000		<b>D</b> .( ))		
1	Month/Year Dec-07		Amount 110.81	Amount 110.81	Voucher# PC	Detail Coffee Supplies	-	
2	Jan-08		42.92	42.92		Coffee Supplies		
3	Apr-08		157.06	157.05		Coffee Supplies		
4	Jul-08		32.08	32.08	PC	Coffee Supplies		
5	Nov-08		195.77	195.77	PC	Coffee Supplies		
	Total							
6	56611000	\$	538.64					
7	56621000	\$	538.63					
8		\$	1,077.27 E	Employee-Meal	s/Coffee			
	Account # :		92110000					
	Month/Year		Amount	Voucher #	Detail			
9	Dec-07		417.95	PC	Coffee Supplies		-	
10	Jan-08		207.20	PC	Coffee Supplies			
11	Feb-08		456.67	PC	Coffee Supplies			
12	Mar-08		379.21	PC	Coffee Supplies			
13	Apr-08		433.10 594.57	PC PC	Coffee Supplies			
14 15	May-08 Jun-08		594,57 335.62	PC PC	Coffee Supplies Coffee Supplies			
16	Jun-08		508.99	PC	Coffee Supplies			
17	Jul-08		517.94	PC	Coffee Supplies			
40	Aug-08		208.61	PC	Coffee Supplies			
18	Son 00		566.06	PC	Coffee Supplies			
19	Sep-08							
19 20	Oct-08		522.41	PC	Coffee Supplies			
19 20 21	Oct-08 Nov-08		522.41 562.95	PC PC	Coffee Supplies Coffee Supplies		leals)	
19 20	Oct-08 Nov-08 Nov-09		522.41	PC	Coffee Supplies Coffee Supplies		/leals)	
19 20 21	Oct-08 Nov-08	\$	522.41 562.95 104.00	PC PC	Coffee Supplies Coffee Supplies Employee Bonu		/leals)	
19 20 21 22	Oct-08 Nov-08 Nov-09 Total 92110000	\$	522.41 562.95 104.00 <b>5,815.28</b>	PC PC PC	Coffee Supplies Coffee Supplies Employee Bonu		/leals)	
19 20 21 22	Oct-08 Nov-08 Nov-09 Total 92110000 Account # :		522.41 562.95 104.00 5,815.28 E 92620000	PC PC PC Employee-Meal	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee		<i>l</i> leals)	
19 20 21 22	Oct-08 Nov-08 Nov-09 Total 92110000 Account # : Month/Year		522.41 562.95 104.00 <b>5,815.28</b>	PC PC PC	Coffee Supplies Coffee Supplies Employee Bonu	s (Gift Cards for f	Λeals) -	
19 20 21 22 23	Oct-08 Nov-08 Nov-09 Total 92110000 Account # :		522.41 562.95 104.00 5,815.28 E 92620000 Amount	PC PC PC Employee-Meal Voucher #	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail	s (Gift Cards for N	/leals) -	
19 20 21 22 23 23 24 25 26	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : <u>Month/Year</u> Dec-07 Dec-07 Dec-07		522.41 562.95 104.00 5,815.28 E 92620000 <u>Amount</u> 587.69 1,180.50 697.66	PC PC PC Employee-Meal Voucher # 537412 537572 537825	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre	s (Gift Cards for N Dinner oliday Dinner eciation Dinner	/leals) -	
19 20 21 22 23 23 24 25 26 27	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : <u>Month/Year</u> Dec-07 Dec-07 Dec-07 Dec-07		522.41 562.95 104.00 5,815.28 E 92620000 Amount 587.69 1,180.50 697.66 100.00	PC PC PC Employee-Meal 537412 537572 537825 PC	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner	/leals) -	
19 20 21 22 23 23 24 25 26 27 28	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : <u>Month/Year</u> Dec-07 Dec-07 Dec-07 Dec-07 Jan-08		522.41 562.95 104.00 <b>5,815.28</b> <b>92620000</b> <u>Amount</u> 587.69 1,180.50 697.66 100.00 4,069.50	PC PC PC Employee-Meal 537412 537572 537825 PC 537870	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner	/leals) -	
19 20 21 23 23 24 25 26 27 28 29	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : <u>Month/Year</u> Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08		522.41 562.95 104.00 <b>5,815.28 E</b> 92620000 <u>Amount</u> 587.69 1,180.50 697.66 697.66 100.00 4,069.50 50.80	PC PC PC Employee-Meal 537412 537572 537825 PC 537870 PC	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner	/leals) -	
19 20 21 23 23 24 25 26 27 28 29 30	Oct-08 Nov-08 Nov-09 Total 92110000 Account # : Month/Year Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08 Jun-08		522.41 562.95 104.00 <b>5,815.28 E</b> 92620000 Amount 587.69 1,180.50 697.66 100.00 4,069.50 50.80 1,300.00	PC PC PC Employee-Meal 537412 537572 537825 PC 537870	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner	/leals) -	
19 20 21 23 23 24 25 26 27 28 29	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : <u>Month/Year</u> Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08		522.41 562.95 104.00 <b>5,815.28 E</b> 92620000 <u>Amount</u> 587.69 1,180.50 697.66 697.66 100.00 4,069.50 50.80	PC PC PC Employee-Meal 537412 537572 537875 PC 537870 PC 540564	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner	/leals) -	
19 20 21 22 23 23 24 25 26 27 28 29 30 31	Oct-08 Nov-08 Nov-09 Total 92110000 Account # : Month/Year Dec-07 Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08 Jun-08 Aug-08		522.41 562.95 104.00 5,815.28 E 92620000 Amount 587.69 1,180.50 697.66 100.00 4,069.50 50.80 1,300.00 160.44 96.27 (96.29)	PC PC PC Employee-Meal 537412 537572 537825 PC 537870 PC 540564 PC PC PC	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre Employee Appre Employee Appre Employee Appre Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner	/leals) -	
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19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Oct-08 Nov-08 Nov-09 Total 92110000 Account # : Month/Year Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08 Jun-08 Aug-08 Aug-08 Sep-08 Sep-08 Sep-08 Sep-08 Sep-08 Oct-08 Oct-08		522.41 562.95 104.00 <b>5,815.28</b> <b>92620000</b> <b>Amount</b> 587.69 1,180.50 697.66 100.00 4,069.50 50.80 1,300.00 160.44 96.27 (96.29) (96.27) 74.20 74.20 180.00	PC PC PC <b>Employee-Meal</b> 537412 537572 537825 PC 537870 PC 540564 PC PC PC 542372 542214 542333	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee Detail ET&S Holiday D Headquarters H Employee Appre Employee Appre	s (Gift Cards for M binner oliday Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner eciation Dinner ement Party ment Pary eciation Dinner	/leals) -	
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19         20           21         22           23         24           255         26           27         28           29         30           31         32           333         34           355         36           377         38           390         41           42         43           44         45           46         47           48	Oct-08 Nov-08 Nov-09 <b>Total</b> 92110000 Account # : Month/Year Dec-07 Dec-07 Dec-07 Dec-07 Jan-08 May-08 Jun-08 Aug-08 Sep-08 Sep-08 Sep-08 Sep-08 Sep-08 Sep-08 Sep-08 Sep-08 Oct-08 Nov-08 Nov-08 Nov-08 Nov-08 Nov-08 Nov-08		522.41 562.95 104.00 <b>5,815.28</b> E 92620000 Amount 587.69 1,180.50 697.66 100.00 4,069.50 50.80 1,300.00 1,300.00 160.44 96.27 (96.29) (96.27) 74.20 74.20 74.20 74.20 74.20 180.00 1,025.00 3,486.47 24.85 170.40 41.99 1,025.00 100.00 267.49 3,83 27.09	PC PC PC PC Employee-Meal 537412 537572 537825 PC 537870 PC 540564 PC PC PC PC PC PC PC PC PC PC PC PC PC	Coffee Supplies Coffee Supplies Employee Bonu Is/Coffee ET&S Holiday D Headquarters H Employee Appre Employee Appre Mike Core Retir Mike Core Retir Mike Core Retir	s (Gift Cards for M binner oliday Dinner eciation Dinner ement Party ement Party ement Party ement Party ement Party	/leals) -	
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				Staff's Third Data 08-Expenses b	• •			
A	count # :	93021000			2			
				UNWIND			177 b 1 - 1 4	0.11
~	Date	Description	Bearden	Butler	Denton	Elder	Elliott	Sills
			000.00	Fees	200.00	200.00	200,00	200.00
3	12/05/07	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
7	12/11/07	Telephonic Meeting	200.00	200.00				
3	02/19/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
Ð	02/28/08	Conference			400.00	000.00	000.00	000.00
)	03/04/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
1	04/08/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
2	04/25/08	Telephonic Meeting	200.00	200.00	200.00		200.00	200.00
3	04/29/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
4	05/02/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
5	05/08/08	Paid Travel Day			200.00			
5	05/09/08	Conference			400.00			
7	06/02/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
3	06/11/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
Э	06/25/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
D	07/02/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
1	07/09/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
2	08/01/08	Conference			400.00			
3	08/27/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
4	09/02/08	Conference			400.00			
5	09/10/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
6	09/15/08	Telephonic Meeting	200.00	200.00	200.00	200.00		200.00
7	09/25/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	200.00
8	11/04/08	Committee Meeting			400.00			
-			4,600.00	5,000.00	7,600.00	4,800.00	4,800.00	4,600.0
			.,	Expenses	•	•	•	
0	02/28/08	Mileage			6.06			
1	05/08/08	Mileage			6.06			
2	05/09/08	Hotel			19.66			
<b>-</b>	00,00,00	-	-	÷	31.78			-
т	otal							

Account No.Account DescriptionAmount74566Miscellaneous Transmission Expenses1,077Operating Expense - Transmission74921Office Supplies and Expenses5,815Operating Expense - A&G75926Employee Pensions and Benefits14,859Operating Expense - A&G76930Miscellaneous General Expenses31,432Operating Expense - A&G53,18353,18353,18353,183

#### BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

Refer to Big Rivers' Application, Exhibit 46, Seelve-2, Schedule 1.10 and 1 Item 12) 2 Big Rivers' Response to Commission Staff's First Data Request, Item 38. In Schedule 1.10, Big Rivers references the Mercer Study as its 3 a. source for the pro forma pension funding amount of \$2,035,003. State where this amount 4 5 is referenced in Item 38. 6 b. Big Rivers provided an actuarial study performed by Mercer at 7 Item 38. On page 5 of this study, it is stated that Big Rivers' pension plan assets exceeded liabilities by \$1,043,708 on January 1, 2008. Explain why Big Rivers is of the 8 9 position that funding of \$2,035,003 is required in light of the current over-funded status. 10 c. Provide a comparative analysis of annual pension plan expenses, annual cash contributions, and the pension plan funded status for each year since Big 11 12 Rivers adopted SFAS 87. 13 14 Response) a. The Mercer Study referred to as Big Rivers' source for the pro forma pension funding amount is Mercer's January 16, 2009 letter providing the financial 15 16 accounting disclosure as of December 31, 2008 (as required by FAS 158), and the 2009 17 estimated FAS 87 expense. A copy of the letter is attached. 18 19 Mercer estimated 2009 expense of \$1,672,000 and \$367,000 for the salaried and 20bargaining plans, respectively, a total of \$2,039,000. Using those expense figures and 21 associated compensation amounts derived from the compensation numbers reported in 22 Mercer's January 26, 2009 valuation reports referred to in item b) above, Big Rivers 23 calculated the net periodic benefit cost as a percentage of compensation. Big Rivers 24 applied those percentages to the pro forma compensation amounts to arrive at the pro forma net periodic benefit costs for Big Rivers' defined benefit plans, \$1,593,196 for the 25 26 salaried plan and \$336,162 for the bargaining plan. To those numbers, Big Rivers added 27 \$105,645, the pro forma amount calculated for the base contribution accounts in Big 28 Rivers' defined contribution plan for those salaried employees not eligible for the defined benefit plan. The total of \$2,035,003 is the pro forma pension funding amount. 29 30 31 32

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#### BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

1	b. Mercer's January 26, 2009 valuation reports show that as of
2	January 1, 2008, plan assets exceeded the FAS 87 projected benefit obligations by
3	\$1,043,706 and \$344,672 for the salaried and bargaining plans, respectively, a total of
4	\$1,388,378. The FAS 158 disclosure information provided with Mercer's January 16,
5	2009 letter attached hereto shows benefit obligation increases totaling \$4,363,575 in
6	2008, while total plan assets decreased \$1,524,111. Those changes would indicate an
7	under-funded status as of December 31, 2008, by an amount larger than the pro forma
8	pension funding amount.
9	
10	c. Attached hereto is a schedule showing annual pension plan
11	expenses, annual cash contributions, and the funded status for the years 1999-2008, the
12	full calendar years since WKE leased and began operating Big Rivers' power plants. The
13	schedule also shows 2009 expense estimates and the pro forma contributions.
14	
15	Witness) C. William Blackburn
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32	Item 12
33	Page 2 of 2

# MERCER

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MARSH MERCER KROLL GUY CARPENTER OLIVER WYMAN 462 South Fourth Street, Suite 1100 Louisville, KY 40202 502 561 8908 Fax 502 561 4748 Staci.James@mercer.com www.mercer.com

January 16, 2009

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

#### **Private & Confidential**

**Subject:** Financial Accounting Disclosure as of December 31, 2008 and 2009 Estimated FAS 87 Expense

Dear James:

Enclosed please find financial disclosure information for the retirement plans as required by FAS 158 as of December 31, 2008.

Liabilities are based on the participant data, assumptions, methods and plan provisions described in our 2008 FAS 87 expense reports which will be available next week. The liabilities have been projected to December 31, 2008 based on a discount rate of 6.38% and a lump sum conversion rate of 5.00%. We have also updated the mortality assumption to the mortality table required by the Pension Protection Act to be used for determining funding requirements as of January 1, 2009. Prior benefit service for Mark Hite has also been reflected in the year-end liabilities to reflect his repayment of his lump sum benefit. All other methods, assumptions and plan provisions are the same as detailed in the 2008 FAS 87 expense reports for the plans.

The market value of assets, contribution, and benefit payment information for the year ending December 31, 2008 was provided by Ohio Valley Bank.

We estimated net periodic pension cost for the 2009 fiscal year based on projected liabilities and actual assets as of December 31, 2008. We have projected liabilities using the same assumptions as used for the enclosed disclosure information at a discount rate of 6.38%.

The estimated 2009 pension expense is presented below, along with the 2008 actual expense for comparison purposes. The estimates assume no contributions to the plan in 2009. Reflecting any contributions anticipated to be made in 2009 will lower the expense.

	2009 Estimated Expense	2008 Actual Expense
Salaried Plan	\$1,672,000	\$906,771
Bargaining Plan	367,000	135,257
Total	\$2,039,000	\$1,042,028

Item 12a. Page 1 of 2

# MERCER

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MARSH MERCER KROLL GUY CARPENTER OLIVER WYMAN

Page 2 January 16, 2009 Mr. James Haner Big Rivers Electric Corporation

The 2009 expense estimates reflect actual plan assets as of December 31, 2008 and assume an expected rate of return on assets of 7.25% (as well as the discount rate shown and 5.00% lump sum conversion rate).

The information presented in this letter is based on the most recent actuarial valuation reports as of January 1, 2008. The projections reflect the employee and financial data which were provided by Big Rivers Electric Corporation and the trustee, respectively, and the actuarial assumptions, methods and plan provisions described in the actuarial reports, except as noted above. Actual experience could differ from these assumptions and may produce results that differ materially and significantly from these projections.

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures, using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported are consistent with our understanding of the provisions of FAS Nos. 87, 88, 132 and 158. I am a member of the American Academy of Actuaries and am qualified to render the enclosed actuarial opinion.

Please let me know if you have any questions or need additional information.

Sincerely,

Haci Jones

Staci James, F.S.A.

Copy: Anne Dawson

Enclosure

The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.

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# Big Rivers Electric Corporation Retirement Plans FAS 158 Disclosure

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	Bargaini	na l	Salar	ied
	2008	2007	2008	2007
Change in benefit obligation		医弗里德氏病 法		
Benefit obligation at end of prior year	4,367,370	4,131,337	15,521,908	13,332,591
Service cost	160,367	132,634	911,339	825,152
Interest cost	270,734	239,878	949,634	818,300
Participant contributions (lump sum repayment)	-	-	317,731	-
Plan amendments	-	-	-	-
Acquisitions/divestitures	-	-	-	-
Exchange rate changes	-	-	-	-
Curtailments	-	-	-	-
Settlements	-	-	-	-
Special termination benefits	-	-	-	(100 105
Benefits paid	(210,307)	(17,612)	(37,925)	(106,105
Actuarial (gain) or loss	263,571	(118,867)	1,738,431	651,970
Benefit obligation at end of year	4,851,735	4,367,370	19,401,118	15,521,908
Change in plan assets			17.000.007	40.470.400
Fair value of plan assets at end of prior year	4,729,898	3,942,766	17,089,607	12,473,190
Actual return on plan assets	(1,157,478)	252,166	(3,936,132)	753,593
Acquisitions/divestitures	-	-	-	-
Settlements			-	-
Employer contributions	500,000	552,578	3,000,000	3,968,929
Participant contributions (lump sum repayment)	-		317,731	-
Benefits paid	(210,307)	(17,612)	(37,925)	(106,105
Administrative expenses	-	-	-	-
Exchange rate changes	-	-	•	-
Fair value of plan assets at end of year	3,862,113	4,729,898	16,433,281	17,089,607
Funded status				
Funded status	(989,622)	362,528	(2,967,837)	1,567,699
Employer contributions between measurement date and fiscal year-end	-	-	•	~
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
Amounts recognized in the statement of financial position consist of	a da			
Noncurrent assets	-	362,528	-	1,567,699
Current liabilities	-	-	• • • • • • • • • • • • • • • • • • • •	-
Noncurrent liabilities	(989,622)	-	(2,967,837)	
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
Amounts not yet reflected in net periodic benefit cost and included in		승규 방송 감독하는 것		이 있었다. 이 전 가지 
accumulated other comprehensive income	<u>n na sou dege fille point de</u>	se en engla etal de l'un		1
Transition obligation asset (obligation)	-	-	-	-
Prior service credit (cost)	(62,810)	(76,012)		(20,791
Accumulated gain (loss)	(2,584,148)	(854,053)	(10,641,594)	(4,007,217
Accumulated other comprehensive income (AOCI)	(2,646,958)	(930,065)	(10,656,773)	(4,028,008
Cumulative employer contributions in excess of net periodic benefit cost	1,657,336	1,292,593	7,688,936	5,595,707
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
Additional year-end information for pension plans with accumulated				
benefit obligations in excess of plan assets		Alexandra (Maria) (Mari		나는 생산 같이 있는 것을 것
Projected benefit obligation	-	-	-	-
Accumulated benefit obligation	-	-	-	-
Fair value of plan assets		-		-
Components of net periodic benefit cost			044.000	005 450
Service cost	160,367	132,634	911,339	825,152
Interest cost	270,734	239,878	949,634	818,300
Expected return on plan assets	(339,040)	(283,150)	(1,177,245)	(884,291
Amortization of prior service cost	13,202	13,202	5,612	5,612
Amortization of transition (asset) or obligation	-	-	-	-
Amortization of actuarial (gain) or loss	29,994	49,400	217,431	236,077
Net periodic benefit cost	135,257	151,964	906,771	1,000,850
Additional (gain) or loss recognized due to:				
Curtailment	-	-	-	-
Settlement	<u> </u>	-	<u> </u>	

# Big Rivers Electric Corporation Retirement Plans FAS 158 Disclosure

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	Bargaini	ing	Salaried	
1	2008	2007	2008	2007
Other changes recognized in other comprehensive income				n an taon an taon an Taonachta an taon an taon
Prior service cost arising during period		N/A	-	N/A
Net loss or (gain) arising during period	1,760,089	N/A	6,851,808	N/A
Amortization of prior service (cost)/credit	(13,202)	N/A	(5,612)	N/A
Amortization of gain or (loss)	(29,994)	N/A	(217,431)	N/A
Total recognized in other comprehensive income	1,716,893	N/A	6,628,765	N/A
Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year				
Amortization of transition obligation (asset)	-	N/A		N/A
Amortization of prior service cost (credit)	13,202	N/A	5,612	N/A
Amortization of net (gain) loss	157,699	N/A	669,860	N/A
Weighted-average assumptions used to determine benefit obligations a	s of December 31			
Discount rate	6.38%	6.25%	6.38%	6.25%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.00%	5.75%	5.00%	5.75%
Weighted-average assumptions used to determine net periodic benefit of	ost for fiscal year end	ded December 3		
Discount rate	6.25%	5.75%	6.25%	5.75%
Expected long-term rate of return on plan assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.75%	5.75%	5.75%	5.75%
Expected benefit payments for fiscal year beginning in:				
2009	194,814		896,805	
2010	184,713		1,675,487	
2011	202,345		1,460,914	
2012	577,526		2,203,447	
2013	336,630		3,374,686	
2014-2018	2,733,883		9,570,477	

#### BIG RIVERS' RESPONSE TO PSC THIRD DATA REQUEST ITEM 12c) PSC CASE NO. 2009-00040 SCHEDULE OF DEFINED BENEFIT PENSION PLAN EXPENSE, CONTRIBUTIONS, AND FUNDED STATUS 1999 - 2008

		Annual	Annual			Projected Benefit		Funded Status
	Year	Expense	Contributions	Date	Plan Assets	<b>Obligation (PBO)</b>	(Under) PBO	Assets as % of PBO
Salaried	2009	1,672,000	1,593,196	12/31/08	16,433,281	19,401,118	(2,967,837)	
Outurieu	2008	906,771	3,000,000	01/01/08	and the second se	16,045,901	1,043,706	106.50%
	2007	1,000,850	3,968,929	01/01/07	12,473,190	14,507,382	(2,034,192)	
	2006	940,851	3,458,858	01/01/06	9,266,348	12,725,206	(3,458,858)	
	2005	945,943	920,719	01/01/05	9,050,087	12,655,921	(3,605,834)	
	2004	772,959	843,249	01/01/04		10,158,390	(2,774,476)	
	2003	825,305	823,451	01/01/03		9,138,598	(3,021,811)	
	2002	612,474	808,758	01/01/02		7,600,680	(1,883,587)	
	2001	584,340	973,591	01/01/01		6,773,891	(2,130,017)	
	2000	411,070	0	01/01/00		5,300,430	(975,080)	
	1999	434,265	0	01/01/99	6,048,745	6,258,642	(209,897)	96.65%
	1000							
Bargaining	2009	367,000	336,162	12/31/08	3,862,113	4,851,735	(989,622)	79.60%
Dargannig	2008	135,257	500,000	01/01/08		4,385,226	344,672	107.86%
	2007	151,964	552,578	01/01/07		4,209,035	(266,269)	93.67%
	2006	225,835	1,225,507	01/01/06		3,827,551	(1,225,507)	67.98%
	2005	212,215	0	01/01/05		3,928,227	(995,847)	74.65%
	2004	181,536	0	01/01/04	2,722,169	3,307,188	(585,019)	
	2003	169,902	0	01/01/03	2,522,879	2,897,839	(374,960)	
	2002	122,694	0	01/01/02	2,923,031	3,025,791	(102,760)	
	2001	97,701	0	01/01/01		2,715,641	(3,448)	
	2000	41,987	0	01/01/00	2,701,920	2,364,505	337,415	
	1999	43,456	0	01/01/99	3,956,171	2,913,397	1,042,774	135.79%
Total	2009	2,039,000	1,929,358	12/31/08	3 20,295,394	24,252,853		
	2008	1,042,028	3,500,000	01/01/08	THE OWNER AND ADDRESS OF THE OWNER ADDRESS OF THE O	20,431,127		
	2007	1,152,814		01/01/07		18,716,417	(2,300,461	
	2006	1,166,686	4,684,365	01/01/06			(4,684,365	
	2005	1,158,158	920,719	01/01/05		16,584,148		
	2004	954,495		01/01/04				
	2003	995,207	823,451	01/01/03	and the second sec			
	2002	735,168		01/01/02			the second se	
	2001	682,041	973,591	01/01/01				
	2000	453,057		01/01/00				
	1999	477,721		01/01/99				
NOTE: 2009	Annua	al Expense is N	/lercer's estimat	e 01/16/09	, and 2009 Co	ontributions are Big	Rivers' pro for	rma amounts.

Item 12c. Page 1 of 1

#### BIG RIVERS ELECTRIC CORPORATION'S RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009

1	Item 13)	Refer 1	to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.11. On
2	,		vers calculates a net decrease to its test year cash flows of
3	\$18,889,357 f	for chan	ges in non-tariffed energy sales. The adjustment is made to
4	accounts 447.	171-447	7.299, 456, 555, 557 and 565.
5		a.	Provide copies of the workpapers that were created to develop the
6	adjustments to	o each o	f these accounts. These workpapers shall show all calculations,
7	state all assun	nptions	used to make the calculations and state the basis for each
8	assumption.		
9		b.	Provide the monthly general ledger balances for each month of the
10	test year for e	ach acc	ount included in this adjustment. Reconcile the annual totals for
11	each account	included	d on this analysis to the account totals shown in general ledger
12	provided in B	ig Rive	rs' response to Commission Staff's First Data Request, Item 19 a.
13		c.	Allocate or assign the impact of the adjustments proposed on
14	Schedule 1.11	to each	month in the analysis provided in response to Item b. above.
15		d.	For each month subsequent to the end of the test year, provide the
16	actual general	l ledger	balances for each account included in Big Rivers' adjustment.
17	Compare thes	e balan	ces to the adjusted monthly balances provided in response to Item c.
18	above. Contin	nually u	pdate this response, on a monthly basis, as the information becomes
19	available.		
20			
21	Response)	a.	See attached workpapers. Also provided is a CD containing the
22	electronic Exe	cel file v	with formulas intact that was used to prepare the attached
23	workpapers.		
24		b.	The requested information is attached hereto as Item 13 b.
25		c.	The requested information is attached hereto as Item 13 c.
26		d.	The requested information is attached hereto as Item 13 d.
27			
28	Witness)	C. Wi	lliam Blackburn
29			
30			
31			
32			Item 13
33			Page 1 of 1

#### BIG RIVERS ELECTRIC CORPORATION TRIAL BALANCE - STATUS QUO RATE CASE PSC THIRD DATA REQUEST ITEM 13a.

ACCOUNT	DESCRIPTION	TOTAL	STATUS QUO	
		Historical Year	RATE CASE	Variance
447.101		(42,881,873.31)	Proforma (43,418,788.00)	(536,914.69) Mbr Rev
447.101	SALES FOR RESALE-RUS-KE ROLL COATER, INC	(754,834.44)	(774,816.00)	(19,981.56) Mbr Rev
447.112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492.35)	(8,469,445.00)	(204,952.65) Mbr Rev
447.113	SALES FOR RESALE-RUS-KE-DOMTAR	(6,065,611.28)	(6,210,497.00)	(144,885.72) Mbr Rev
447.114 447.117	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(5,740,389:95) (71,856.13)	(5,886,750.00) (63,970.00)	(146,360.05) Mbr Rev 7,886.13 Mbr Rev
447.118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,965.64)	(454,023.00)	(174,057.36) Mbr Rev
447.119	SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206.06)		312,206.06 Mbr Rev
447.124	SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079.41)	(1,019,606.00)	(23,526.59) Mbr Rev
447.125 447.126	SALES FOR RESALE-RUS-KE-CARDINAL RIVER SALES FOR RESALE-RUS-KE-KB ALLOYS	(9,803.03) (345,324.39)	(353,854.00)	9,803.03 Mbr Rev (8,529.61) Mbr Rev
447.127	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL S.H. DOCK	0.00	(816,360.00)	(816,360.00) Mbr Rev
447.131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(15,843.23)	(16,061.00)	(217.77) Mbr Rev
447.132	SALES FOR RESALE-RUS-ALLIED RESOURCES	(1,053,008.10)	(1,079,117.00)	(26,108.90) Mbr Rev
447.133 447.134	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL SALES FOR RESALE-RUS-KE-KMMC, L.L.C.	(75,564.98) (140,705.20)	(77,179.00) (40,824.00)	(1,614.02) Mbr Rev 99,881.20 Mbr Rev
447.135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661.33)	(2,140,350.00)	(49,688.67) Mbr Rev
447.137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724.30)	(1,002,196.00)	7,528.30 Mbr Rev
447.138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,016.56)	(364,512.00)	25,504.56 Mbr Rev
447.139 447.140	SALES FOR RESALE-RUS-KE-DOTIKI #3 SALES FOR RESALE-RUS-MC-RURAL	(168,553.61) (17,008,862.39)	(170,527.00) (17,156,022.00)	(1,973.39) Mbr Rev (147,159.61) Mbr Rev
447.151	SALES FOR RESALE-RUS-JP-RURAL	(24,405,825.80)	(24,753,633.00)	(347,807.20) Mbr Rev
447.153	SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082.43)	(904,011.00)	(22,928.57) Mbr Rev
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400.00)		143,400.00 Arbitrage Rev
447.175 447.183	SALES FOR RESALE-RUS-OGLETHORPE POWER SALES FOR RESALE-RUS-ASSOC ELEC COOP	(1,068,080.00) (153,135.00)		1,068,080.00 Arbitrage Rev 153,135.00 Arbitrage Rev
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012.00)		399,012.00 Arbitrage Rev
447.191	SALES FOR RESALE-RUS-CENTURY/ALCAN	(56,396,797.34)	(60,432,623.00)	(4,035,825.66) Arbitrage Rev
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,623.80)	369,036.00	1,386,659.80 Arbitrage Rev
447.201 447.215	SALES FOR RESALE-OTHER-CINERGY SALES FOR RESALE-OTHER-TVA	0.00 (2,031,270.94)		0.00 Arbitrage Rev 2,031,270.94 Arbitrage Rev
447.230	SALES FOR RESALE-OTHER-SIGECO	(2,031,270.04)		0.00 Arbitrage Rev
447.235	SALES FOR RESALE-OTHER-LEM	(5,146,498.55)		5,146,498.55 Arbitrage Rev
447.237	SALES FOR RESALE-OTHER-LG&E/KU	(14,667.70)		14,667.70 Arbitrage Rev
447.240 447.241	SALES FOR RESALE-OTHER-LG&E SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00 (788,532.00)		0.00 Arbitrage Rev 788,532.00 Arbitrage Rev
447.242	SALES FOR RESALE-OTHER-MISO	(6,631,871.76)		6,631,871.76 Arbitrage Rev
447.244	SALES FOR RESALE-OTHER-PJM	(3,375,630.99)		3,375,630.99 Arbitrage Rev
447.255	SALES FOR RESALE-OTHER-OTHER MARKET SALES**	(4,768,225.00)	(13,804,879.00)	(9,036,654.00) Arbitrage Rev 0.00 Arbitrage Rev
447.270 447.275	SALES FOR RESALE-OTHER-LEM SALES FOR RESALE-OTHER-CONTINENTAL POWER	0.00 0.00		0.00 Arbitrage Rev
447.280	SALES FOR RESALE-OTHER-N P ENERGY INC	0.00		0.00 Arbitrage Rev
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159.25)		4,498,159.25 Arbitrage Rev
447.291	SALES FOR RESALE-OTHER-DUKE	0.00 (287,325.00)		0.00 Arbitrage Rev 287,325.00 Arbitrage Rev
447.292 447.295	SALES FOR RESALE-OTHER-MORGAN STANLEY SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529.00)		3,796,529.00 Arbitrage Rev
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,951.50)		5,053,951.50 Arbitrage Rev
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905.00)		9,905.00 Arbitrage Rev
454.000 456.000	RENT FROM ELECTRIC PROPERTY OTHER ELECTRIC REVENUES	0.00 0.00		0.00 0.00
456.000	OTHER ELECTRIC REVENCES	(2,106,886.78)	(7,457,496.00)	(5,350,609.22)
456.101	OTHER ELEC REV-KENERGY	(2,450,069.24)	(2,483,172.00)	(33,102.76) Oth El Rev
456.160	OTHER ELEC REV-SIPC	(25,517.81)		25,517.81 Oth El Rev
456.190 456.193	OTHER ELEC REV-HEREC OTHER ELEC REV-DOMTAR COGEN	0.00 (329,684.49)	(398,064.00)	0.00 Oth El Rev (68,379.51) Oth El Rev
456.200	OTHER ELEC REVENRON POWER MARKETING	0.00	(000,004.00)	0.00 Oth El Rev
456.201	OTHER ELEC REV-CINERGY	000		0.00 Oth El Rev
456.208	OTHER ELÉC REV-SOUTHERN ENERGY	0.00		0.00 Oth El Rev
456.214 456.216	OTHER ELEC REV-AQUILA OTHER ELEC REV-CORAL POWER, LLC	0.00 0.00		0.00 Oth El Rev 0.00 Oth El Rev
456.218	OTHER ELEC REV-POWER CO OF AMERICA	0.00		0.00 Oth El Rev
456.219	OTHER ELEC REV-FEDERAL ENERGY	0.00		0.00 Oth El Rev
456.220	OTHER ELEC REV-HMP&L	(21,480.00)	(42,000-00)	(20,520.00) Oth El Rev
456.225 456.230	OTHER ELEC REV-RAINBOW OTHER ELEC REV-SIGECO	0.00 0.00		0.00 Oth El Rev 0.00 Oth El Rev
456.235	OTHER ELEC REV-SIGLOG	0.00		0.00 Oth El Rev
456.240	OTHER ELEC REV-LG&E	0.00		0.00 Oth El Rev
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00 0.00		0.00 Oth El Rev 0.00 Oth El Rev
456.255	OTHER ELEC REV-RELIANT Item 13			0.00 Out Liney

## **BIG RIVERS ELECTRIC CORPORATION** TRIAL BALANCE - STATUS QUO RATE CASE PSC THIRD DATA REQUEST ITEM 13a.

ACCOUNT	T DESCRIPTION	TOTAL Historical Year	STATUS QUO RATE CASE Proforma	Variance
456.270	OTHER ELEC REV-LEM	(5,000,000.00)	(5,000,000.00)	0.00 Oth El Rev
456.272	OTHER ELEC REV-LEM TVA AGREEMENT	0.00		0.00 Oth El Rev
456.290	OTHER ELEC REV-LOUIS DREYFUS ELEC	0.00		0.00 Oth El Rev
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00		0.00 Oth El Rev
456.292	OTHER ELEC REV-MORGAN STANLEY CAP GRP	0.00		0.00 Oth El Rev
456.293	OTHER ELEC REV-WILLIAMS ENERGY SERV CO	0.00		0.00 Oth El Rev
456,294	OTHER ELEC REV-COLUMBIA	0.00		0.00 Oth El Rev
456.295	OTHER ELEC REV-DYNEGY	0.00		0.00 Oth El Rev
555.110	PURCHASED POWER-SEPA	5,736,396.09	5,933,911.00	197,514.91 Oth Pwr Supply
555.125	PURCHASED POWER-NP ENERGY	0.00		0.00 Oth Pwr Supply
555.130	PURCHASED POWER-HEREC	0.00		0.00 Oth Pwr Supply
555.135	PURCHASED POWER-LG&E MARKETING	99,691,737.85	95,479,560.00	(4,212,177.85) Oth Pwr Supply
555.141	PURCHASED POWER-ENERGY AUTHORITY	2,740.00		(2,740.00) Oth Pwr Supply
555.142	PURCHASED POWER-MISO	43,497.22		(43,497.22) Oth Pwr Supply
555.150	PURCHASED POWER-HMP&L STATION TWO	0.00		0.00 Oth Pwr Supply
555.152	PURCHASED POWER-HMP&L-CLEAN AIR	0.00		0.00 Oth Pwr Supply
555.155	PURCHASED POWER-MARKET***	2,030.00	3,480,000.00	3,477,970.00 Oth Pwr Supply
555.170	PURCHASED POWER-SIGECO	0.00		0.00 Oth Pwr Supply
555.177	PURCHASED POWER-SIPC	999,649.00	3,840,900.00	2,841,251.00 Oth Pwr Supply
555.180	PURCHASED POWER-LG&E	0.00		0.00 Oth Pwr Supply
555.183	PURCHASED POWER-ASSOC ELEC COOP	3,789.00		(3,789.00) Oth Pwr Supply
555.187	PURCHASED POWER-CARGILL POWER MKT	176,355.00		(176,355.00) Oth Pwr Supply
555.188	PURCHASED POWER-RELIANT	1,782,316.27	1,078,800.00	(703,516.27) Oth Pwr Supply
555.192	PURCHASED POWER-MORGAN STANLEY	2,488,680.00		(2,488,680.00) Oth Pwr Supply
555.193	PURCHASED POWER-DOMTAR GREEN	483,230.00	481,800.00	(1,430.00) Oth Pwr Supply
555.194	PURCHASED POWER-FORTIS	1,022,537.79		(1,022,537.79) Oth Pwr Supply
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	4,755.00		(4,755.00) Oth Pwr Supply
555.198	PURCHASED POWER-CONSTELLATION ENERGY	24,477.00		(24,477.00) Oth Pwr Supply
557.110	OTHER EXPPOWER SUPPLY-ARBITRAGE	3,499,776.82	8,879,475.22	5,379,698.40 Oth Pwr Supply
557.111	OTHER EXPPOWER SUPPLY	185,271.20	0.00	(185,271.20) Oth Pwr Supply
565,100	TRANSMISSION OF ELECTRICITY BY OTHERS	2,964,905.58	2,562,000.00	(402,905.58) Trans Op
	NET MARGIN	(99,364,393.25)	(82,685,292.78)	16,679,100.47

\*\*\* Account #555.188 was used for all pro forma market purchases since actual suppliers are unknown

ile unknown				
Mbr Revenue	(112,962,283.92)	(115,172,541.00)	(2,210,257.08)	
Arbitrage Revenue	(95,580,614.83)	(73,868,466.00)	21,712,148.83	
Other Revenue	(9,933,638.32)	(15,380,732.00)	(5,447,093.68)	
Other Power Supply	112,462,190.22	110,294,971.00	(2,167,219.22)	5,194,427
Other Expenses	3,685,048.02	8,879,475.22	5,194,427.20	
Trans Op	2,964,905.58	2,562,000.00	(402,905.58)	13,694,930
Margin Reduction	(99,364,393.25)	(82,685,292.78)	16,679,100.47	
ů – Elektrik Alektrik – Elektrik –	13,597,890.67	32,487,248.22	18,889,357.55	

#### BIG RIVERS ELECTRIC CORPORATION PSC THIRD DATA REQUEST ITEM 13a.

## DR/ ACCOUNT

CR NO.

#### DESCRIPTION

#### **PRO FORMA -- ELECTRIC REVENUES**

#### **INCOME STATEMENT ENTRIES:**

DR DR DR DR DR CR CR CR CR CR CR	142.100 173.100 253.350 253.360 447.193 557.110 456.101 456.193 456.220 456.270 565.100 456.100	Customer Accounts Receivable-Electric Accrued Utility Revenue LEM Transmission Deferred Credit Century Excess Reactive Power Pymt Deferred Credit Alcan Excess Reactive Power Pymt Domtar Cogeneration Backup Pwr Revenue Transmission Expense Arbitrage Transmission Service Revenue - LEM/Kenergy Transmission Service Revenue - Domtar Backup Pwr Transmission Service Revenue Other Transmission Service Revenue LEM (ContractBooked) Transmission Service Revenue LEM-TVA Transmission Total Transmission Service Revenue Arbitrage	7,442,000 0 48,300 34,872 398,064 7,457,496 (2,483,172) (398,064) (42,000) (5,000,000) 0 (7,457,496)
DR CR	142.100 557.111	GENERATION-BASED ANCILLARY REVENUE: Customer Accounts Receivable-Electric Other Expense - Power Supply	205,800 (205,800)
		SMELTER TIER 3 TRANSMISSION PAYABLE TO LEM:	
DR CR	412.000 232.700	Total Smelter Tier 3 Transmission Payable to LEM Accounts Payable-LG&E Lease	658,320 (658,320)
		DOMTAR COGENERATION BACKUP ANCILLARIES PAYABLE TO LE	
DR CR	447.193 232.700	Total Domtar Cogen. Bkup - Ancillaries Pay. to LEM Accounts Payable-LG&E Lease	240,720 (240,720)
DR CR	557.111 232.301	<b>GENERATION-BASED ANCILLARIES PAYABLE TO LEM:</b> Other Expense - Power Supply Accounts Payable-Purchased Power	205,800 (205,800)

TOTAL

## **BIG RIVERS ELECTRIC CORPORATION** PSC THIRD DATA REQUEST ITEM 13a.

DR/ ACCOUNT

NO.

CR

PRO FORMA - PURCHASED POWER			
INCO	OME STATE	EMENT ENTRIES:	
DR DR DR DR DR DR DR CR	555.110 555.177 555.188 555.193 555.188 555.135 555.135 555.135 557.110 186.200 232.301	Total SEPA Power Purchases Total Market Purchases SIPC Total Market Purchases Hourly Domtar Green Power Purchases Total Domtar Cogen. Backup - Purchased Pwr LEM Power Purchases Energy Imbalance-LEM Penalty-Arbitrage Purchases CFC Letter of Credit Facility Fee (ACES) Deferred Debit-SEPA Energy Usage Accounts Payable-Purchased Power	5,933,911 3,840,900 3,480,000 481,800 1,078,800 95,299,560 180,000 76,360 0 (110,371,331)
DR CR	557.110 142.100	Load Curtailment - Commonwealth Customer Accounts Receivable-Electric	0 0
DR	565,100	TVA Transmission Reservation	2.562.000

DESCRIPTION

TOTAL

DR	565.100	TVA Transmission Reservation	2,562,000
CR	232.100	Vouchers Payable-General Fund	(2,562,000)

DR	557.110	Other Exp-Power Supply-Arbitrage	1,345,619
CR	232.100	Vouchers Payable-General Fund	(1,345,619)

MEMBER SALES - RATES:	Annual
RURALS: Demand (\$/KW)	\$7.370
Energy (\$/MWh)	\$20.400
INDUSTRIALS:	
Demand (\$/KW)	\$10.150
Energy (\$/MWh)	\$13.715

		Annual Total
MEMBER SALES - DEMAND BILLING UNITS:	(Units)	TOtal
RURALS:	(0)	
Kenergy	(KW)	2,573,500
Jackson Purchase	(KW)	1,470,700
Meade County	(KW)	1,038,400
Total Rural Demand Billing Units	(KW)	5,082,600
INDUSTRIALS:	-	
Accuride	(KW)	67,400
Alcoa Automotive	(KW)	4,200
Aleris International (formerly Commonwealth Alum)	(KW)	333,000
Allied Resources	(KW)	69,500
Armstrong Coal (formerly Ohio Co. Coal)	(KW)	30,900
Armstrong Coal S.H. Dock (new)	(KW)	48,000
Dyson Creek Mine	(KW)	1,200
Domtar Paper Co.	(KW)	324,000
Dotiki #3-Webster	(KW)	8,800
Hopkins County Coal	(KW)	4,500
KB Alloys	(KW)	24,800
Kimberly-Clark	(KW)	432,900
KMMC, L.L.C.	(KW)	2,400
Patriot Coal	(KW)	62,500
Roll Coater, Inc.	(KW)	47,800
Tyson Foods	(KW)	121,700
Valley Grain	(KW)	23,200
Shell Oil	(KW)	61,800
Total Industrial Demand Billing Units	 (KW)	1,668,600
Total System Demand Billing Units	= (KW)	6,751,200
	=	and and the off the set of the

PSC THIRD DATA REQUEST THEM ISa.		Annual
MEMBER SALES - ENERGY BILLING UNITS:		Total
	(Units)	
RURALS:		
Kenergy	(KWH)	1,198,632,000
Jackson Purchase	(KWH)	682,087,000
Meade County	(KWH)	465,834,000
Total Rural Energy Billing Units	(KWH)	2,346,553,000
INDUSTRIALS:	_	
Accuride	(KWH)	24,462,000
Alcoa Automotive	(KWH)	1,556,000
Aleris International (formerly Commonwealth Alum)	(KWH)	182,778,000
Allied Resources	(KWH)	27,247,000
Armstrong Coal (formerly Ohio Co. Coal)	(KWH)	10,236,000
Armstrong Coal S.H. Dock (new)	(KWH)	24,000,000
Dyson Creek Mine	(KWH)	283,000
Domtar Paper Co.	(KWH)	213,044,000
Dotiki #3-Webster	(KWH)	5,921,000
Hopkins County Coal	(KWH)	2,297,000
KB Alloys	(KWH)	7,447,000
Kimberly-Clark	(KWH)	297,157,000
KMMC, L.L.C.	(KWH)	1,200,000
Patriot Coal	(KWH)	26,819,000
Roll Coater, Inc.	(KWH)	21,119,000
Tyson Foods	(KWH)	65,993,000
Valley Grain	(KWH)	9,408,000
Shell Oil	(KWH)	20,178,000
Total Industrial Energy Billing Units	(KWH)	941,145,000
Total System Energy Billing Units	(KWH)	3,287,698,000
	=	======================================
		77.26%

66.71%

PSC THIRD DATA REQUEST THEM T3a.	Annual
MEMBER SALES - BASE REVENUE:	Total
	\$
RURALS:	
Kenergy	43,418,788
Jackson Purchase	24,753,633
Meade County	17,156,022
Total Rural Base Revenue	85,328,443
INDUSTRIALS:	
Accuride	1,019,606
Alcoa Automotive	63,970
Aleris International (formerly Commonwealth Alum)	5,886,750
Allied Resources	1,079,117
Armstrong Coal (formerly Ohio Co. Coal)	454,023
Armstrong Coal S.H. Dock (new)	816,360
Dyson Creek Mine	16,061
Domtar Paper Co.	6,210,497
Dotiki #3-Webster	170,527
Hopkins County Coal	77,179
KB Alloys	353,854
Kimberly-Clark	8,469,445
KMMC, L.L.C.	40,824
Patriot Coal	1,002,196
Roll Coater, Inc.	774,816
Tyson Foods	2,140,350
Valley Grain	364,512
Shell Oil	904,011
Total Industrial Base Revenue	29,844,098 
Total System Base Revenue	======================================

PSC THIRD DATA REQUEST ITEM 13a. MEMBER SALES - POWER FACTOR PENALTY (ASSUME NO POWER FACTOR PENALTY REVENUE)	Annual Total \$	
RURALS:		
Kenergy Jackson Purchase Meade County Total Rural Power Factor Penalty	0 0 0	
INDUSTRIALS: Accuride	0	
Alcoa Automotive	0	
Aleris International (formerly Commonwealth Alum)	0	
Allied Resources	0	
Armstrong Coal (formerly Ohio Co. Coal)	0	
Armstrong Coal S.H. Dock (new)	0	
Dyson Creek Mine	0	
Domtar Paper Co.	0	
Dotiki #3-Webster	0	
Hopkins County Coal	0	
KB Alloys	0	
Kimberly-Clark	0	
KMMC, L.L.C.	0	
Patriot Coal	0	
Roll Coater, Inc.	0	
Tyson Foods	0	
Valley Grain	0	
Shell Oil	0	
Total Industrial Power Factor Penalty	0	
Total System Power Factor Penalty	0	

	Annual
MEMBER SALES - DISCOUNT ADJUSTMENT	Total
(ENDED 9/01/08)	\$
RURALS:	Ŷ
Kenergy	0
Jackson Purchase	0
Meade County	0
medue oounty	
Total Rural Discount Adjustment	0
INDUSTRIALS:	
Accuride	0
Alcoa Automotive	0
Aleris International (formerly Commonwealth Alum)	0
Allied Resources	0
Armstrong Coal (formerly Ohio Co. Coal)	0
Armstrong Coal S.H. Dock (new)	0
Dyson Creek Mine	0
Domtar Paper Co.	0
Dotiki #3-Webster	0
Hopkins County Coal	0
KB Alloys	0
Kimberly-Clark	0
KMMC, L.L.C.	0
Patriot Coal	0
Roll Coater, Inc.	0
Tyson Foods	0
Valley Grain	0
Shell Oil	0
	0
Total Industrial Discount Adjustment	0
	0
Total System Discount Adjustment	

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PSC THIRD DATA REQUEST ITEM 13a.	Annual
MEMBER SALES - TOTAL REVENUE:	Total
	\$
RURALS:	
Kaparay	43,418,788
Kenergy	24,753,633
Jackson Purchase	17,156,022
Meade County	
Total Rural Revenue	85,328,443
INDUSTRIALS:	
Accuride	1,019,606
Alcoa Automotive	63,970
Aleris International (formerly Commonwealth Alum)	5,886,750
Allied Resources	1,079,117
Armstrong Coal (formerly Ohio Co. Coal)	454,023
Armstrong Coal S.H. Dock (new)	816,360
Dyson Creek Mine	16,061
Domtar Paper Co.	6,210,497
Dotiki #3-Webster	170,527
Hopkins County Coal	77,179
KB Alloys	353,854
Kimberly-Clark	8,469,445
KMMC, L.L.C.	40,824
Patriot Coal	1,002,196
Roll Coater, Inc.	774,816
Tyson Foods	2,140,350
Valley Grain	364,512
Shell Oil	904,011
Total Industrial Revenue	29,844,098
Total System Revenue	======================================

	Annual	
MEMBER SALES - MILLS/KWH:		Total
	(Units)	
RURALS:		
Kenergy	(MILLS)	36.22
Jackson Purchase	(MILLS)	36.29
Meade County	(MILLS)	36.83
Total Rural Revenue	(MILLS)	36.36
INDUSTRIALS:		
Accuride	(MILLS)	41.68
Alcoa Automotive	(MILLS)	41.11
Aleris International (formerly Commonwealth Alum)	(MILLS)	32.21
Allied Resources	(MILLS)	39.60
Armstrong Coal (formerly Ohio Co. Coal)	(MILLS)	44.36
Armstrong Coal S.H. Dock (new)	(MILLS)	34.02
Dyson Creek Mine	(MILLS)	56.75
Domtar Paper Co.	(MILLS)	29.15
Dotiki #3-Webster	(MILLS)	28.80
Hopkins County Coal	(MILLS)	33.60
KB Alloys	(MILLS)	47.52
Kimberly-Clark	(MILLS)	28.50
KMMC, L.L.C.	(MILLS)	34.02
Patriot Coal	(MILLS)	37.37
Roll Coater, Inc.	(MILLS)	36.69
Tyson Foods	(MILLS)	32.43
Valley Grain	(MILLS)	38.74
Shell Oil	(MILLS)	44.80
Total Industrial Revenue	(MILLS)	31.71
Total System Revenue	(MILLS)	35.03

	Annual Total
Domtar Cogeneration Backup Power Agreement:	
Energy Sales MWH (Backup & Replacement Power)	0
Sales Price	0
Total Energy Sales Revenue	0
Energy Imbalance Revenue	0
Power Factor Penalty	8,748
Additional Revenue Charges: \$2.50/MWH	0
Monthly Charge	225,000
Metering & Billing Charges (G&A)	36,000
Domtar Cogeneration Backup Pwr Revenue	269,748

	Annual
	Total
Intersystem Sales (MWH):	
Arbitrage System Firm Sales (5 x 16): Smelters (Combined)	462,848
Arbitrage System Firm Sales (2 x 16): Smelters (Combined)	197,072
Arbitrage System Firm Sales (7 x 8): Smelters (Combined)	329,960
Arbitrage System Firm Sales: Smelters (Combined)	262,800
Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century)	70,800
Arbitrage Hourly Sales	362,015
Total Intersystem Sales (MWH)	1,685,495
Intersystem Sales Revenue (\$):	
Arbitrage System Firm Sales (5 x 16): Smelters (Combined)	\$20,898,573
Arbitrage System Firm Sales (2 x 16): Smelters (Combined)	8,867,693
Arbitrage System Firm Sales (7 x 8): Smelters (Combined)	14,883,134
Arbitrage System Firm Sales: Smelters (Combined)	11,853,823
Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century)	3,929,400
Arbitrage Hourly Sales	13,804,879
Arbitrage Total Sales Revenue	\$74,237,502
Less: Transmission Revenue Arbitrage (see Acct. 557.110)	0
Total Intersystem Sales Revenue	\$74,237,502
Total Intersystem Sales Revenue	\$74,237,5 =========

#### Arbitrage Sales Price (\$/MWh) (Firm Sales):

Arbitrage System Firm Sales (5 x 16): Smelters (Combined) Arbitrage System Firm Sales (2 x 16): Smelters (Combined) Arbitrage System Firm Sales (7 x 8): Smelters (Combined) Arbitrage System Firm Sales: Smelters (Combined) Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century) Arbitrage Hourly Sales

PSC THIRD DATA REQUEST TIEW 13a.	Annual Total
Transmission Service Revenue Arbitrage:	
Arbitrage Firm Sales: Forward Sale Alcan	0
Forward Sale Century	0
Pre-Scheduled	0
Arbitrage Hourly Sales	7,457,496
Total Transmission Service Revenue Arbitrage	7,457,496
Transmission Service Revenue LEM (ContractInvoiced)	5,000,000
Transmission Service Revenue LEM (ContractBooked)	5,000,000
Transmission Service Revenue LEM-TVA Transmission	0
Smelter Tier 3 Transmission LEM/Kenergy	
Century	1,260,000
Alcan	1,140,000
CenturyExcess Reactive Power/Kilovars	48,300
AlcanExcess Reactive Power/Kilovars	34,872
Transmission Service Revenue - LEM/Kenergy	2,483,172
Transmission Service Revenue - Domtar Backup Pwr (Charges Absorbed by Big Rivers)	398,064
Transmission Service Revenue Other	42,000
Generation-based Ancillaries Revenue Smelters: (combined)	
Schedule 5	205,800
Schedule 6	0
	205,800

	Annual Total
Smelter Tier 3 Transmission Payable to LEM: Century Monthly Payment Century Annual Payment Accrued 34.3% of Alcan's Tier 3 Transmission	400,000 258,320 0
Total Smelter Tier 3 Transmission Payable to LEM	658,320
Domtar Backup Power Ancillaries Payable to LEM: Schedule 5 Schedule 6 Total Domtar Cogen. Bkup - Ancillaries Pay. to LEM	120,360 120,360 240,720
Generation-based Ancillaries Provided by LEM: Schedule 5 Schedule 6	102,900 102,900  205,800

#### BIG RIVERS ELECTRIC CORPORATION PURCHASED POWER - 2009 STATUS QUO RATE CASE PSC THIRD DATA REQUEST ITEM 13a.

DESCRIPTION	Account No.	TOTAL
<b>INCOME STATEMENT ENTRIES:</b>		
LEM POWER PURCHASES:		
Net System Purchases from LEM MWH Purchase Price \$/MWH		4,688,324
LEM Power Purchases	555.135	\$95,299,560
SEPA POWER PURCHASES:		
SEPA Purchases MWH Purchase Price \$/MWH		221,205
SEPA Power Purchases SEPA FIXED PURCHASES		\$2,802,667 \$3,131,244
Total SEPA Power Purchases	555.110	\$5,933,911
SEPA (Monthly Invoiced Amount)		\$0
DOMTAR GREEN POWER PURCHASES:		
Domtar Purchases (Green Power) MWH Purchase Price \$/MWH		8,760
Domtar Green Power Purchases	555.193	\$481,800
DOMTAR BACKUP POWER PURCHASES:		
Domtar Purchases (Backup & Repl. Pwr.) MWH Purchase Price \$/MWH		0
Domtar Backup Power Purchases		\$0
Fixed Reservation Fee Payable to Reliant		\$1,078,800
Total Domtar Cogen. Backup - Purchased Pwr	555.188	\$1,078,800

Item 13a. Page 17 of 18

#### BIG RIVERS ELECTRIC CORPORATION PURCHASED POWER - 2009 STATUS QUO RATE CASE PSC THIRD DATA REQUEST ITEM 13a.

DESCRIPTION	Account No.	TOTAL
<b>INCOME STATEMENT ENTRIES:</b>		
MARKET POWER PURCHASES:		
SIPC (for resale to Century) MWH Purchase Price \$/MWH		70,800
Subtotal Market SIPC Purchases (for resale to Century)	555.177	\$3,840,900
Market Purchases Hourly MWH Purchase Price \$/MWH		23,200
Subtotal Market Purchases Hourly	- 555.188	\$3,480,000
Market Total Purchases Hourly & SIPC MWH Average Purchase Price \$/MWH		94,000
Total Market Purchases Hourly & SIPC	-	\$7,320,900
Energy Imbalance-LEM Penalty-Arbitrage Purchases CFC Letter of Credit Facility Fee (ACES) Load Curtailment - Commonwealth TVA Transmission Reservation	555.135 557.110 557.110 565.100	180,000 76,360 0 2,562,000
ACES/ICE FEES & OASIS TAGGING DIST. MANUALLY: EA	C 149	
RA 017 ACES Power Marketing ICE Fees PJM Annual Fees RA 017 ACES/ICE/PJM Fees	557.110 557.110 557.110 -	1,259,640 12,000 5,000 1,276,640
Revenue Meter Cell Phone Expense Dist. Manually: EAC 6	337	
RA 017 Revenue Meter Cell Phones	557.110	68,979.22
RA 017 Revenue Meter Cell Phones Item 13a.	-	68,979

## BIG RIVERS ELECTRIC COPPORATION PSC CASE 2009-00040

PSC CASE 2009-	
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BIG RIVERS PSC CASE : ITEM #13b	SELECTRIC COPPORATION 2009-00040								JUL	AUG	SEP	OCT	NOV	TOTAL	)) CL i Staff's First مربيط Request	
ACCOUNT	DESCRIPTION TEST YEAR	DEC 2007	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	2008	2008	2008	(103,400.00)	2008	(143,400.00)	item 19a (143,400.00)	Variance 0.00
447,171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,450.00)	(19,950.00) (8,400.00)	0.00	0.00 (67,221.00)	0.00 (328,794.00)	0.00 (61,689.00) 0.00	0.00 (111,995.00) 0.00	0.00 (212,220.00) 0.00	(2,200.00) (120,724.00) 0.00	(112,700.00)	(41,637.00)	(2,700.00)	(1,068,080.00) 0.00	(1,068,080.00) 0.00	0.00
447 177	SALES FOR RESALE-RUS-SIPC	0.00	0.00	0.00	0.00	0.00 (75,060.00)	(78,075.00)	0.00	0.00	0.00	0.00	0.00 (7,500.00)	0.00	(153,135.00) (399,012.00)	(153,135.00) (399,012.00)	0.00
447.183 447.185	SALES FOR RESALE-RUS-ASSOC ELEC COOP SALES FOR RESALE-RUS-EAST KENTUCKY	(25,400.00)	0.00	(33,798.00)	(217,005.00)	(83,505.00)	(13,304.00) 0.00	(17,500.00) 0.00	0.00	0.00	0.00	(7,500.00)	0.00	0.00	0.00 (56,396,797.34)	0.00
447,190	SALES FOR RESALE-RUS-HEREC	0.00 (9,993,587.06)	0.00 (3.672,393.03)	0.00 (3,517,916.05)	0.00 (4.176.117.92)	(4,292,756.96)	(4,009,492.92)	(3,830,486.87)	(3,995,694.22)	(4,202,738.74)	(4,569,308.37)	(5,211,030.12) (9,357.61)	(4,925,275.08) (16,402.59)	(56,396,797.34) (1,017,623.80)	(1,017,623.80)	0.00
447 193	SALES FOR RESALE-RUS-CENTURY/ALCAN SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(110,351.22)	17,606.80	(25,798.20)	(86,951.81)	(24,411.40)	(144,134.61) 0.00	(161,738.50) 0.00	(91,325.85)	(173,757.60) 0.00	(191,001.21) 0.00	0.00	0.00	0.00	0.00 (2,031,270.94)	0.00
447,195	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	0.00 (32,660.84)	0.00 (23,964.04)	0.00 (74,342.08)	(85,440.95)	(144,934.10)	(1,254,751.48)	(243,896.04)	(72,155.32)	(29,083.48)	(7,523.92)	(10,701.68) 0.00	(51,816.00) 0.00	(2,031,270.94) 0.00	0.00	0.00
	SALES FOR RESALE-OTHER-TVA SALES FOR RESALE-OTHER-SIGECO	0.00	0.00	0.00	0.00 (2,742,920.60)	0.00 (598,071.95)	0.00 (540,565.00)	0.00 (409,197.00)	(7,900.00)	(149,956.00)	(142,845.00)	(555,043.00)	0.00	(5,146,498.55) (14,667.70)	(5,146,498.55) (14,667,70)	0.00
447 235	SALES FOR RESALE-OTHER-LEM SALES FOR RESALE-OTHER-LG&E/KU	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (85.614.00)	0.00 (113.010.00)	(14,667.70) (96,329.00)	0.00 (28,015.00)	0.00 (144,549.00)	(65,613.00)	(788,532.00)	(788,532.00)	0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(9,020.00) (955,517,79)	(19,442.00) (625,245.82)	(40,465.00) (811,376.88)	(14,645.00) (674,345.94)	(69,641.00) (1,797,735.01)	(594,202.27)	(288,927.99)	(85,360.07)	330,827.33	(525,658.04)	(475,741.86) 0.00	(128,587.42) 0.00	(6,631,871.76) 0.00	(6,631,871.76) 0.00	0.00
447.242 447.243	SALES FOR RESALE-OTHER-MISO SALES FOR RESALE-OTHER-PROGRESS ENERGY	(955,517.79) 0.00	0.00	0.00	0.00	0.00	0.00 (304,174.81)	0.00 (199,552.86)	0.00 (215,722,92)	(110,860.75)	(330,525.07)	(344,393.96)	(348,886.81)	(3,375,630.99)	(3,375,630.99)	0.00
447 244	SALES FOR RESALE-OTHER-PJM	(108,625.17)	(56,823.18)	(164,691.15) 0.00	(483,857.37) 0.00	(707,516.94) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.245 447.248	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00	0.00	0.00	0.00	0.00 (724,628.00)	0.00 (136,421.00)	0.00 (00.898,08)	0.00 (122,987.00)	(1,263,932.00)	(821,538.00)	(906,490.00)	(665,116.00) 0.00	(4,768,225.00)	(4,768,225.00) 0.00	0.00
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS SALES FOR RESALE-OTHER-WABASH VALLEY PWR	(5,040.00) 0.00	(41,375.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00 (363,337.00)	0.00 (399,931.25)	0.00 (199,910.00)	0.00 (99,300.00)	(12,870.00)	(4,498,159.25)	(4,498,159.25)	0.00
447.279 447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(192,528.00)	(566,014.00) 0.00	(1,014,446.00)	(22,925.00)	(664,628.00)	(446,575.00) 0.00	(515,695.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00 (287,325.00)	0.00 (287,325.00)	0.00
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (184,550.00)	0.00 (72,125.00)	(29,600.00) (60,417.00)	(257,725.00) (49,555.00)	(123,643.00)	(300,801.25)	(3,796,529.00)	(3,796,529.00) (5,053,951,50)	0.00
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(9,835.00) (191,007.00)	(59,900.00) (906,590.00)	(305,715.75) (408,332.00)	(173,850.00) (1,003,153.00)	(1,783,833.00) (557,610.00)	(1,511,155.50)	(476,104.00)	0.00	0.00	0.00	0.00	0.00	(5,053,951.50) 0.00	0.00	0.00
447.296 447.297	SALES FOR RESALE-OTHER-EAGLE ENERGY SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,905.00) (227,050.56)	(9,905.00) (2,106.886.78)	(9,905.00) (2,106,886.78)	0.00
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC OTHER ELEC REV-POWER SUPPLY	0.00 (132,750,44)	0.00 (144,648.52)	(156,637.68)	(159,978.51)	(282,801.70)	(260,805.68)	(157,065.56) (203,630,43)	(134,763.10) (204,905,20)	(95,283.76) (205,833.08)	(127,322.07) (206,053.99)	(227,779.20) (206,568.05)	(205,687.32)	(2,450,069.24)	(2,450,069.24) (25,517.81)	0.00
456.100 456.101	OTHER ELEC REV-KENERGY	(203, 168.43)	(203,145.39)	(203,084.91) 0.00	(202,529.22) (7.311.08)	(202,110.40) (13,816.60)	(203,351.81) 0.00	(100 19)	(224.66)	0.00	(1,192.80)	(795.20)	(795.20)	(25,517.81)	0.00	0.00
456.160	OTHER ELEC REV-SIPC OTHER ELEC REV-OGLETHORPE	0.00	(1,282.08) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456,175	OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (23,902.57)	0.00 (23.694.03)	0.00 (23,004.24)	(329,684.49)	(329,684.49)	0.00
456,190 456,193	OTHER ELEC REV-HEREC OTHER ELEC REV-DOMTAR PAPER COGEN	(32,339.56)	(31,399.12)	(31,234.90)	(30,446.16) 0.00	(30,471.64)	(28,411.27)	(26,340.44) 0.00	(24,371.48) 0.00	(24,069.08) 0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.195	OTHER ELEC REV-WESTERN FARMERS ELE OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (21,480,00)	0.00
456.200 456.201	OTHER ELEC REV-CINERGY	0.00	0.00	0.00 (3,756.00)	0.00 (4,492.50)	0.00 (4,726.50)	0.00 (2,292.00)	(910.50)	(451.50)	(478.50)	(420.00) 0.00	(60.00)	(117.00)	(21,480.00) 0.00	0.00	0.00
456.220	OTHER ELEC REV-HMP&L OTHER ELEC REV-SIGECO	(1,561.50) 0.00	(2.214.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.230	OTHER ELEC REV-LG&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (416,666,67)	0.00 (416,666.67)	0.00 (416.666.67)	(5,000,000.00)	(5,000,000.00)	0.00
456.245 456.270	OTHER ELEC REV-KOCH POWER SERVICES OTHER ELEC REV-LEM	(416,666.63)	(416,666.67)	(416,666.67)	(416,666.67)	(416,666.67) 0.00	(416,666.67) 0.00	(416,666.67) 0.00	(416,666.67) 0.00	(416,666.67) 0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
456.271	OTHER ELEC REV-LEM TIER 3 OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.272 456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 320,545.39	0.00 229,310.53	0.00 302,710.06	0.00 5,736,396.09	5,736,396.09	0.00
456.299 555.110	OTHER ELEC REV-CARGILL-ALLIANT, LLC PURCHASED POWER-SEPA	451,314.03	528,906.99	705,676.91	803,637.87	631,703.15 0.00	533,029.23 0.00	378,293.23 0.00	320,508.91 0.00	330,759.79 0.00	0.00	0.00	0.00	0.00 99,691,737.85	0.00 99,691,737.85	0.00
555.130	PURCHASED POWER-HEREC	0.00 8.510.769.97	0.00 8.671,394.07	0.00 7,767,460.44	8,389,571.19	8,141,233.08	8,302,366.06	8,376,880.00	8,681,611.15 0.00	8,436,530.64	8,028,303.71	8,201,720.62	8,183,896.92 0.00	99,091,757.05	0.00	0.00
555.135 555.136	PURCHASED POWER-LEM PURCHASED POWER-LEM-ARBITRAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 2.740.00	0.00 2,740.00	0.00
555.137	PURCHASED POWER-LG&E/KU PURCHASED POWER-ENERGY AUTHORITY	0.00	1,050.00	1,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,497.22	43,497.22	0.00
555,141	PURCHASED POWER-MISO	2,172.60	19,743.28 0.00	21,581.34 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.144 555.148	PURCHASED POWER-PJM INTERCONNECTION PURCHASED POWER-DTE ENERGYTRADING, INC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030.00	2,030.00	2,030.00	0.00
555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.170 555.171	PURCHASED POWER-SIGECO/VECTREN PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 999,649.00	0.00 999,649.00	0.00
555.175 555.177	PURCHASED POWER-OGLETHORPE POWER PURCHASED POWER-SIPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	999,649.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00 0.00
555.179	PURCHASED POWER-WABASH VALLEY	0.00 3,789.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,789.00 0.00	0.00	0.00
555.183 555.185	PURCHASED POWER-ASSOC ELEC COOP PURCHASED POWER-EAST KY POWER COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	176,355.00 1,782,316.27	176,355.00 1,782,316.27	0.00
555.187	PURCHASED POWER-CARGILL POWER MKT PURCHASED POWER-RELIANT	5,475.00 191,384.00	540.00 89,900.00	130,968.73	186,619.70	135,956.25	139,024.40	132,352.41	89,900.00 0.00	224,403.20	251,566.08	108,590.00 0.00	101,651.50 0.00	0.00	0.00	0.00
555.188 555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 39,655.00	2,488,680.00 483,230.00	2,488,680.00 483,230.00	0.00
555.192 555.193	PURCHASED POWER-MORGAN STANLEY PURCHASED POWER-DOMTAR PAPER COGEN	2,488,680.00 40,975.00	40,920.00	38,280.00	40,920.00	39,600.00	40,920.00	39,600.00	40,920.00	40,920.00	39,600.00 0.00	0.00	0.00	1,022,537.79	1,022,537.79	0.00
555.195	DURCHASED POWER-FORTIS	1,023,483.65	D.00 0.00	(945.86) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 4,755.00	4,755.00	0.00
555.195 555.196	PURCHASED POWER-WESTERN FARMERS ELECTRIC PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00	4,755.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00 24,477,00	0.00
555.197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00 4.452.00	0.00	0.00	0.00 0.00	0.00	20,025.00	0.00	0.00	0.00	0.00		0.00 0.00	24,477.00 0.00	0.00	0.00
555.198 555.199	PURCHASED POWER-CONSTELLATION ENERGY PURCHASED POWER-TENASKA POWER SERVICES	0.00	0.00	0.00 263.978.28	0.00	0.00 391,468.72	0.00 367,765.98	0.00 289,638.28	201,927.02	255,465.12	256,382.67	334,449.33	336,887.03	3,499,776.82 185,271.20	3,499,776.82 185,271.20	0.00
557,110	OTHER EXP-POWER SUPPLY-ARBITRAGE	252,161.28 142,837.02			0.00	0.00	0.00	(840.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
557.111 557.112	OTHER EXP-POWER SUPPLY OTHER EXP-POWER SUPPLY MEMBER	0.00	0.00	0.00	0.00	0.00 254,036,12	0.00 241,585.60	239,249.16	205,137.23		221,447.15		204,238.36	2,964,905.58	2,964,905.58	
565.100	TRANSMISSION OF ELECTRICITY BY OTHERS						(967 844 75)	2,045,644.03	3,407,982.32	3,448,202.71	1,089,582.29	211,329.56	1,769,774.73	13,597,890.67	13,597,890.67	0.00
	TOTAL	1,187,500.98	3,076,953.52	1,9/5,3/3.86	(030,007.03)	10,003(121:33)			***********		*************					

Item 13b. Page 1 of 1

# BIG RIVERS ELECTRIC CORPORATION PSC CASE 2009-00040 ITEM #13c

ITEM #13c	:													(ITEM 13c)	.61	
ACCOUNT	DESCRIPTION PROFORMA	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	TOTAL PRO FORMA	TEST YEAR	VARIANCE
447.171 447.175 447.177	SALES FOR RESALE-RUS-POWERSOUTH ENERGY SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.00 0.00	(143,400.00) (1,068,080.00) 0.00	143,400.00 1,068,080.00 0 00
447.183	SALES FOR RESALE-RUS-SIPC SALES FOR RESALE-RUS-ASSOC ELEC COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(153,135.00) (399,012.00)	153,135.00 399,012.00
447.185 447.190	SALES FOR RESALE-RUS-EAST KENTUCKY SALES FOR RESALE-RUS-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 (4,837,248.00)	0.00 (4,037,999.00)	0.00 (4.008.564.00)	0.00 (3.838.170.00)	0.00 (60 432 623 00)	(56,396,797,34)	0.00 (4,035,825.66)
447.191 447.193	SALES FOR RESALE-RUS-CENTURY/ALCAN SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(4,370,204.00) 30,753.00	(7,214,328.00) 30,753.00	(6,547,447.00) 30,753.00	(5,180,031.00) 30,753.00	(5,034,437.00) 30,753.00	(5,119,426.00) 30,753.00	(5.034.437.00) 30,753.00	(5.210.332.00) 30,753.00 0.00	(4,837,248.00) 30,753.00 0.00	(4,037,999.00) 30,753.00 0.00	30,753.00	(3,838,170.00) 30,753.00 0.00	369,036.00	(1,017,623.80)	1,386,659.80
447.195 447.215	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE SALES FOR RESALE-OTHER-TVA	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,031,270.94) 0.00	2,031,270.94
447.230 447.235	SALES FOR RESALE-OTHER-SIGECO SALES FOR RESALE-OTHER-LEM	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	(5,146,498.55)	5,146,498.55
447.237 447.241	SALES FOR RESALE-OTHER-LG&E/KU SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0,00	(14,667.70) (788,532.00)	14,667,70 788,532.00
447.242	SALES FOR RESALE-OTHER-MISO SALES FOR RESALE-OTHER-MISO SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,631,871.76) 0.00	6,631,871,76 0.00
447.244	SALES FOR RESALE-OTHER-PJM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,375,630.99) 0,00	3,375,630.99 0.00
447.245 447.248	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00	0.00	0.00	0.00	0.00	0.00 (1.375,402.00)	0.00 (758,001.00)	0.00 (727.935.00)	0.00 (54,289.00)	0.00 (428,711.00)	0.00 (1,908,051.00)	0.00 (1,297,195.00)	0.00 (13.804.879.00)	0.00 (4,768,225.00)	0.00 (9,036,654.00)
447.255 447.279	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS) SALES FOR RESALE-OTHER-WABASH VALLEY PWR	(1,534,005.00) 0.00	(1,201,942.00) 0.00	(883,865.00) 0.00	(1,539,932.00) 0.00	(2,095,551.00) 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (4,498,159.25)	0.00
447.287 447.289	SALES FOR RESALE-OTHER-CARGILL POWER MKT SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,135,155,257) 0.00 (287,325,00)	0.00 287,325.00
447.291 447.292	SALES FOR RESALE-OTHER-DUKE SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,796,529.00)	3,796,529.00
447.295 447.296	SALES FOR RESALE-OTHER-CONSTELLATION PWR SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	(5,053,951.50) 0.00	0.00
447.297 447.299	SALES FOR RESALE-OTHER-MERRILL LYNCH COM SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00 0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	(9,905.00) (2,105,886.78)	9,905.00 2,106,886.78
456.100	OTHER FLEC REV-POWER SUPPLY OTHER FLEC REV-KENERGY	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931,00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(621,458.00) (206,931.00)	(7,457,496.00) (2,483,172.00)	(2,450,069.24) (25,517.81)	(5,007,426.76) (2,457,654.19)
456,101 456,160 456,175	OTHER ELEC REV-SIPC OTHER ELEC REV-SIPC OTHER ELEC REV-OGLETHORPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00
456.185	OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (329.684.49)	0.00 329,684.49
456.190 456.193	OTHER ELEC REV-HEREC OTHER ELEC REV-DOMTAR PAPER COGEN	0.00 (33,172.00)	0.00 (33,172.00)	0.00 (33,172.00)	0.00 (33,172.00)	(33,172.00)	(33,172.00)	(33,172.00)	(33,172.00) 0.00	(33,172.00)	(33,172.00)	(33,172.00)	(33,172.00)	(398,064.00) 0.00	0.00 0.00	(398,064.00) 0.00
456.195 456.200	OTHER ELEC REV-WESTERN FARMERS ELE OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (21,480.00)	0.00
456.201 456.220	OTHER ELEC REV-CINERGY OTHER ELEC REV-HMP&L	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	0.00 (3,500.00)	(3,500.00)	(3,500.00)	0.00 (3,500.00)	(42,000.00)	0.00	(42,000.00)
456.230 456.240	OTHER ELEC REV-SIGECO OTHER ELEC REV-LG&E	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00 (416.666.63)	0.00 (416,666.67)	0.00 (416,665.67)	0.00 (416.666.67)	0.00 (416,666.67)	0.00 (415.666.67)	0.00 (415,665.67)	0.00 (416,665.67)	0.00 (416,666.67)	0.00 (416,666.67)	0.00 (416,666.67)	0.00 (416,655.67)	0.00 (5,000,000.00)	(5,000,000.00) 0.00	5,000,000.00 (5,000,000.00)
456.271	OTHER ELEC REV-LEM TIER 3 OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.0D 0.0D
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00 5,736,396.09	0.00 (5,736,396.09)
456.299 555.110	OTHER ELEC REV-CARGILL-ALLIANT, LLC PURCHASED POWER-SEPA	459,299.00	540,146.00	724,330.00	826,399.00 0.00	855,641.00 0.00	544,441.00 0.00	383,215.00 0.00	323,007.00 0.00	333,688.00 0.00	320,765.00	309,501.00 0.00	313,479.00 0.00	5,933,911.00 0.00	0.00 99.691.737.85	5,933,911.00 (99,691,737,85)
555.130 555.135	PURCHASED POWER-HEREC PURCHASED POWER-LEM	0.00 8,753,191.00	0.00 8,760,773.00	0.00 7,525,115.00	7,662,322.00	7,002,772.00	7,594,003.00	7,963,060.00 0.00	8,646,718.00 0.00	8,177,185.00 0.00	7,277,837.00 0.00	8,075,997.00 0.00	8,040,587.00 0.00	95,479,560.00 0.00	0.00	95,479,560.00
555.136 555.137	PURCHASED POWER-LEM-ARBITRAGE PURCHASED POWER-LG&E/KU	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,740.00 43,497.22	(2,740.00) (43,497.22)
555,141 555,142	PURCHASED POWER-ENERGY AUTHORITY PURCHASED POWER-MISO	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.144 555.148	PURCHASED POWER-PJM INTERCONNECTION PURCHASED POWER-DTE ENERGYTRADING, INC	0.00 0.00	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 2,030.00	0.00 (2,030.00)
555.155 555.170	PURCHASED POWER-MARKET POWER (VARIOUS) PURCHASED POWER-SIGECO/VECTREN	0.00	600,000.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	240,000.00 0.00	1,200,000.00 0.00	1,200,000.00 0.00	240,000.00 0.00	0.00 0.00	0.00 0.00	3,480,000.00 0.00	0.00 0.00	3,460,000.00 0.00
555.171 555.175	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 999,649.00	0.00 (999,649.00)
555.177 555.179	PURCHASED POWER-SIPC PURCHASED POWER-WABASH VALLEY	0.00	2,018,100.00	1,822,800.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	3,640,900.00 0.00	0.00 3,789.00	3,840,900.00 (3,789.00)
555.183 555.185	PURCHASED POWER-ASSOC ELEC COOP PURCHASED POWER-ASSOC ELEC COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (176,355.00)
555.187	PURCHASED POWER-CARGILL POWER MKT PURCHASED POWER-RELIANT	0.00	0.00 89.900.00	0.00 89.900.00	0.00 89.900.00	0.00 89,900.00	0.00 89,900.00	0.00 89,900.00	0.00	0.00	0.00 89,900.00	0.00 00.009,98	0.00	0.00	1,782,316.27	(1,782,316.27)
555.188 555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,488,680.00 483,230.00	(2,488,680.00) (483,230.00)
555.192 555.193	PURCHASED POWER-MORGAN STANLEY PURCHASED POWER-DOMTAR PAPER COGEN	0.00 40,920.00	0.00 40,920.00	0.00 36,960.00	40,920.00	39,600.00	40,920.00	39,600.00	40,920.00	40,920.00	39,600.00	40,920.00	39,600.00	481,800.00	1,022,537.79	(540,737.79)
555.194 555.195	PURCHASED POWER-FORTIS PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00	4,755.00	(4,755.00)
555.196 555.197	PURCHASED POWER-EAGLE ENERGY PARTNERS PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 24,477.00	(24,477.00)
555.198 555 199	PURCHASED POWER-CONSTELLATION ENERGY PURCHASED POWER-TENASKA POWER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00 0.00	0.00 3,499,776.82	0.00 (3,499,776.82)
557.110 557.111	OTHER EXP-POWER SUPPLY-ARBITRAGE OTHER EXP-POWER SUPPLY	757,247.00	733,178.00	733,178.00	752,268.00 0.00	733,178.00 0.00	733,178.00 0.00	752,268.00 0.00	733,178.00 0.00	733,178.00 0.00	752,268.00 0.00	733,178.00 0.00	733,178.00 0.00	8,879,475.00 0.00	185,271.20 0.00	8,694,203.80 0.00
565.100	TRANSMISSION OF ELECTRICITY BY OTHERS	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	213,500.00	2,562,000.00	2,964,905.58	(402,905.58)
	TOTAL PRO FORMA	3,158,873.37	3,329,272.33	2,463,496.33	1,614,371.33	553,628.33	1,470,139.33	2,638,130.33	4,057,981.33	4,645,859.33	3,216,185.33	2,295,406.33	3,043,904.33	32,487,248.00	13,597,890.67	18,889,357.33
<b>L</b> ensed	TOTAL TEST YEAR (ITEM 13b)	1,187,500.98	3,076,953.52	1,975,373.86	(636,887.03)	(3,009,721.55)	(967,844.75)	2,045,644.03	3,407,982.32	3,448,202.71	1,089,582.29	211,329.56	1,769,774.73	13,597,890.67		
lter	MONTHLY VARIANCE	1,971,372.39	252,318.81	488,122.47	2,251,258.36	3,563,349.88	2,437,984.08	592,486.30	649,999.01	1,197,656.62	2,126,603.04	2,084,076.77	1,274,129.60	18,889,357.33		

ITEM #13d		[	DECEMBER	]		JA.	]		FEBRUARY			MARCH	
	5505017101		2008	(F)/U	DDO FORMA	2009	(F)/U VARIANCE	PRO FORMA	2009 ACTUAL	(F)/U VARIANCE	PRO FORMA	2009 ACTUAL	(Fpu VARIANCE
ACCOUNT 447,171	DESCRIPTION SALES FOR RESALE-RUS-POWERSOUTH ENERGY	PRO FORMA 0.00	ACTUAL 0.00	VARIANCE 0.00	PRO FORMA 0.00	ACTUAL 0.00	0.00	0.00	(46,929.00)	(46,929.00)	0.00	(45,390.00)	(45,390.0
	SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00	(14,600.00)	(14,600.00)	0.00	(15,120.00)	(15,120.00)	0.00	(12,650.00)	(12,650.00)	0.00	(15,075.00)	(15,075.0
	SALES FOR RESALE-RUS-SIPC	0.00	0.00	0.00	0.00	0.00 (3,840.00)	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.0 0.0
	SALES FOR RESALE-RUS-ASSOC ELEC COOP SALES FOR RESALE-RUS-EAST KENTUCKY	0.00	0.00 0.00	0.00	0.00	(3,840.00)	(3,840.00) 0.00	0.00	0.00	0.00	0.00	(17,300.00)	(17,300.0
	SALES FOR RESALE-RUS-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	SALES FOR RESALE-RUS-CENTURY/ALCAN	(4,370,204.00)	(4,965,563.01)	(595,359.01)	(7,214.328.00)	(7,062,380.76)	151,947.24	(6,547,447.00)	(6,527,252.44)	20,194.56	(5,180,031.00)	(4,676,252.79)	503,778.2
	SALES FOR RESALE-RUS-KE-DOMTAR COGEN SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	30,753.00 0.00	(76,114.15) 0.00	(106,867.15) 0.00	30,753.00	(29,816.83) 0.00	(60,569.83)	30,753.00	13,877.24 0.00	(16,875.76)	30,753.00	1,713.36 0.00	(29,039.6- 0.0
	SALES FOR RESALE-OTHER-TVA	0.00	(22,746 72)	(22,746.72)	0.00	(22,434.14)	(22,434.14)	0.00	(76,283.58)	(76,283.58)	0.00	(278,839.56)	(278,839.5
	SALES FOR RESALE-OTHER-SIGECO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	SALES FOR RESALE-OTHER-LEM	0.00	(410,458.00) 0.00	(410,458.00) 0.00	0.00 0.00	(42,914.00) 0.00	(42,914.00)	0.00 0.00	(796,664.00) 0.00	(796,664.00)	0.00	0.00 0.00	0.0 0.0
447.237 447.241	SALES FOR RESALE-OTHER-LG&E/KU SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00	(32,972.00)	(32,972.00)	0.00	(45,469.00)	(45,469.00)	0.00	(66,383.00)	(66,383.00)	0.00	(127,327.00)	(127,327.0
447.242	SALES FOR RESALE-OTHER-MISO	0.00	(96,827.10)	(96,827.10)	0.00	(180,486.43)	(180,486.43)	0.00	(148,520.13)	(148,520.13)	0.00	(328,055.25)	(328,055.2
	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00	0.00	0.00	0.00	0.00 (403,401.64)	0.00 (403,401.64)	0.00	0.00 (235,698.65)	0.00 (235,698.65)	0.00 0.00	0.00 (397,060.37)	0.0 {397,060.3
	SALES FOR RESALE-OTHER-PJM SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0.00	(207,693.37) 0.00	(207,693.37)	0.00	(403,401.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.0
447.248	SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
447.253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (883,865.00)	0.00 0.00	0.00 883.865.00	0.00 (1,539,932.00)	(50,079.00) 0.00	(50,079.0 1,539,932.0
	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)	(1,534,005.00) 0.00	0.00 (12,030.00)	1,534,005.00 (12,030.00)	(1,201,942.00)	0.00 (104,634.00)	1,201,942.00 (104,634.00)	(883,865.00)	(195,224.00)	(195,224.00)	0.00	(302,652.50)	(302,652.5
447.255 447.270	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS SALES FOR RESALE-OTHER-LEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,989.12)	(4,989.12)	0.00	0.00	0.0
	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00	0.00	0.00	0.00	0.00	0.00 (	0.00	0.00	0.00	0.00	0.00	0.0
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	0.00	(9,860.00) 0.00	(9,860.00) 0.00	0.00	(58,860.00) 0.00	(58,860.00) 0.00	0.00	(35,430.00) 0.00	(35,430.00)	0.00	(122,619.00) 0.00	(122,619.0 0.0
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL SALES FOR RESALE-OTHER-DUKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
447.291 447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	0.00	(23,618.00)	(23,618.00)	0.00	(64,374.00)	(64,374.00)	0.00	(10,200.00)	(10,200.00)	0.00	(47,750.00) (1,706,586.00)	(47,750.0 (1,706,586.0
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00	(188,686.50) 0.00	(188,686.50) 0.00	0.00	(573,806.50) 0.00	(573,806.50)	0.00	(822,009.50) 0.00	(822,009.50)	0.00	0.00	(1,700,565.0
447.297 447.299	SALES FOR RESALE-OTHER-MERRILL LYNCH COM SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00	0.00	0.00	0.00	(1,700.00)	(1,700.00)	0.00	0.00	0.00	0.00	(64,924.00)	(64,924.0
456.100	OTHER ELEC REV-POWER SUPPLY	(621,458.00)	(226,895.72)	394,562.28	(621,458.00)	(623,503.10)	(2,045.10)	(621,458.00)	(621,997.36)	(539.36)	(621,458.00)	(621,687.70)	(229.)
456.101	OTHER ELEC REV-KENERGY	(206,931.00)	(204,227.13)	2,703.87	(206,931.00)	(200,734.18) 0.00	6,196.82	(206,931.00) 0.00	(195,003.21) 0.00	11,927.79 0.00	(206,931.00) 0.00	(190,340.50) 0.00	16,590.5 0.0
456.160 456.175	OTHER ELEC REV-SIPC OTHER ELEC REV-OGLETHORPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456.175	OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456.190	OTHER ELEC REV-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (21,647.73)	0.00	0.00 (33,172.00)	0.00 (22,119.18)	0.0 11,052.8
456.193	OTHER ELEC REV-DOMTAR PAPER COGEN OTHER ELEC REV-WESTERN FARMERS ELE	(33,172.00) 0.00	(23,557 79) 0.00	9,614.21 0.00	(33,172.00) 0.00	(22,402.54) 0.00	10,769.46	(33,172.00) 0,00	(21,047.73) 0.00	0,00	0.00	0.00	0.0
456.195 456.200	OTHER ELEC REV-WESTERN PARMERS ELE	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.0
456.201	OTHER ELEC REV-CINERGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (5,259.00)	0.0 (1,759.0
456.220	OTHER ELEC REV-HMP&L	(3,500.00) 0.00	(3,054.00) 0.00	446.00	(3,500.00)	(4,926.00) 0.00	(1,426.00)	(3,500.00) 0.00	(3,501.00) 0.00	(1.00) 0.00	(3,500.00) 0.00	(5,259.00)	(1,759.0
456.230	OTHER ELEC REV-SIGECO OTHER ELEC REV-LG&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.
456.270	OTHER ELEC REV-LEM	(416,666.63)	(416,666.63) 0.00	0.00	(416,666.67) 0.00	(416,666.67) 0.00	0.00	(416,666.67)	(416,666.67) 0.00	0.00	(416,666.67)	(416,666.67)	0.0
456.271 456.272	OTHER ELEC REV-LEM TIER 3 OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
456.299	OTHER ELEC REV-CARGILL-ALLIANT, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 697,900.03	0.00 (26,429.97)	0.00 826,399.00	0.00 952,414.99	0.0 126,015.1
555.110 555.130	PURCHASED POWER-SEPA PURCHASED POWER-HEREC	459,299.00	650,716.95 0.00	191,417.95 0.00	540,146.00 0.00	877,826.70 0.00	337,680.70	724,330.00	0.00	0.00	0.00	0.00	0.
555.135	PURCHASED POWER-LEM	8,753,191.00	8,518,785.21	(234,405.79)	8,760,773.00	8,268,639.62	(492,133.38)	7,525,115.00	7,668,074.89	142,959.89	7,662,322.00	8,255,581.88	593,259.
555.136	PURCHASED POWER-LEM-ARBITRAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0. 0.
555.137 555.141	PURCHASED POWER-LG&E/KU PURCHASED POWER-ENERGY AUTHORITY	0.00	0.00 1,890.00	0.00	0.00	0.00 6,667.00	0.00 6,667.00	0.00	0.00 0.00	0.00	0.00	0.00	0.
555.142	PURCHASED POWER-MISO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.
555.144	PURCHASED POWER-PJM INTERCONNECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,231.60	2,231
555.148	PURCHASED POWER-DTE ENERGYTRADING, INC PURCHASED POWER-MARKET POWER (VARIOUS) **	0.00	0.00	0.00	0.00 600,000.00	0.00 0.00	0.00 (600,000.00)	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0. 0.
555.155 555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00	9,235.00	9,235.00	0.00	7,238.00	7,238.00	0.00	0.00	0.00	0.00	0.00	0.
555.170	PURCHASED POWER-SIGECO/VECTREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
555.171	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00 0.00	0.
555.175 555,177	PURCHASED POWER-OGLETHORPE POWER PURCHASED POWER-SIPC	0.00	0.00 0.00	0.00	2,018,100.00	0.00 2,018,100.00	0.00	0.00 1,822,800.00	1,822,800.00	0.00	0.00	0.00	0.
555,179	PURCHASED POWER-WABASH VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
555.183	PURCHASED POWER-ASSOC ELEC COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
555.185	PURCHASED POWER-EAST KY POWER COOP	0.00	0.00	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00 1.200.00	0.00	0.00	0.00 0.00	0
555.187 555.188	PURCHASED POWER-CARGILL POWER MKT PURCHASED POWER-RELIANT	0.00 89,900.00	0.00 159,870.25	0.00 69,970.25	89,900.00	103,383.75	13,483.75	89,900,00	95,165.00	5,265.00	89,900.00	99,728.00	9,828
555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
555.192	PURCHASED POWER-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 40,920.00	0
555,193	PURCHASED POWER-DOMTAR PAPER COGEN PURCHASED POWER-FORTIS	40,920.00	40,920.00 0.00	0.00	40,920.00	0.00 0.00	(40,920.00) 0.00	36,960.00 0.00	36,960.00 0.00	0.00	40,920.00	40,920.00	0
555.194 555.195	PURCHASED POWER-PORTIS PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00	0.00	0.00	0.00	3,530.00	3,530.00	0.00	0.00	0.00	0.00	0.00	0
555.197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0
555.198 555.199	PURCHASED POWER-CONSTELLATION ENERGY PURCHASED POWER-TENASKA POWER SERVICES	0.00	0.00 3,120.00	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0
	OTHER EXP-POWER SUPPLY-ARBITRAGE	757,247.00	346,566.50	(410,680.50)	733,178.00	730,744.42	(2,433.58)	733,178.00	729,677.01	(3,500.99)	752,268.00	746,291.74	(5,976
557.110													0
557.110 557.111 565.100	OTHER EXP-POWER SUPPLY TRANSMISSION OF ELECTRICITY BY OTHERS	0.00 213,500.00	0.00 203,244.42	0.00 (10,255.58))	0.00 213,500.00	122,934.04 214,266.38	122,934.04 766.38	0.00 213,500.00	0.00 211,804.73	0.00 (1.695.27)	0.00 213,500.00	0.00 313,738.67	100,238

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REVENUE IS SHOWN IN ONE GENERAL LEDGER ACCOUNT \*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED EXPENSE IS SHOWN IN ONE GENERAL LEDGER ACCOUNT

Page 2 of 4

	ITEM #13d	r		4000		[	-			JUNE		· · · · · · · · · · · · · · · · · · ·	JULY	
				APRIL	(E)/11		2009	(E)/U			(F)/U			(F)/U
		DESCRIPTION				PRO FORMA			PRO FORMA			PRO FORMA		VARIANCE
				AUTONE								0.00		0.00
									0.00		0.00	0.00		0.00
del pro Bable da Bable da La Carden de Card						0.00								0.00
			0.00											0.00
def in         Martin Markel Solution Company         Call Life 30         Hard 20         Call Life 30         Hard 20         Call Life 30         Call Life 3														0.00
	447.190	SALES FOR RESALE-RUS-HEREC												5,210,332.00
ACT IN CONTRACTOR DATA CONTRACT         ACT INFO CONTR		SALES FOR RESALE-RUS-CENTURY/ALCAN												(30,753.00)
dial         bills         control         control <thcontrol< th=""> <thcontrol< th=""> <thcontro< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></thcontro<></thcontrol<></thcontrol<>														0.00
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									0.00					0.00
						0.00								0.00
effect         Subscription														0.00
etc.spr. States For Resize of the MAD         etc.spr. Resize of the MAD			0.00											0.00
effects         PLAIS ON RELACTOR RELACTOR PROVING         0.00         0.00         0.00         0.00         0.00           effects         PLAIS ON RELACTOR PROVING         0.00	447.242	SALES FOR RESALE-OTHER-MISO												0.00
44.35         BLARS ON REAL CONTROL ON THOM CONTROL         0.00         0.00         0.00         0.00           44.35         BLARS ON REAL CONTROL OT EXERCITIVE         0.00         0.00         0.00         0.00           44.35         BLARS ON REAL CONTROL OT EXERCITIVE         0.00         0.00         0.00         0.00         0.00           44.35         BLARS ON REAL CONTROL OT EXERCITIVE         0.00														0.00
Arr.2         Control of the section result of the section of th														0.00
arr.12         Soc.25 CPR method (Sec.)         0.0         0.00											0.00	0.00		0.00
************************************									0.00					0.00
41.25         51.45         CONSTRUME_OFFERENCE         0.00						(1,375,402.00)		1,375,402.00						727,935.00
447.7         BLSE FOR REAL-DIFFER LAB         Multi FOR PROFEMAL CONFERENCE         Constraint         Constra					0.00									0.00
diagonal         Subset Ford RESULT CONVERSION IN CASAL         0.00<			0.00											0.00
44.12         SLEE FOR REAL CONTRA LONGIL (VIEW MT)         0.00	447.279													0.00
44.23         SLLE 100 (HELE CLIPPE COMPARIANCE L)         0.00         0.00         0.00         0.00           44.23         SLLE 100 (HELE CLIPPE COMPARIANCE L)         0.00         0.00         0.00         0.00         0.00           44.23         SLLE 100 (HELE CLIPPE COLE HUNDON TO COM         0.00														0.00
High State prime Result Control And Struktery         Cost Struktery <thcost struktery<="" th=""> <thcost struk<="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td><td></td><td>0.00</td></thcost></thcost>												0.00		0.00
The First Bask Lower Addits Brein         Constraint         Constraint </td <td></td> <td>0.00</td>														0.00
************************************	447.292	SALES FOR RESALE-OTHER-MORGAN STANLET						0.00	0.00					0.00
44.77         BLES FOR REAL-CITER MERRINU, INCLECOM         0.00	441.233	SALES FOR RESALE-OTHER-EAGLE ENERGY												0.00
44.73         54.85 PCH REALL_OTHER TEMEXAN POWER SUC         000         010         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         021,46.20         020,45.10         022,45.20         023,45.20 </td <td>447,297</td> <td>SALES FOR RESALE-OTHER-MERRILL LYNCH COM</td> <td>0.00</td> <td></td> <td>0.00</td>	447,297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00											0.00
446.00         OTHER BLC REVEAPMENDUX         (PL2610.00)         226.201.00         (PL26.01.00)         226.201.00         (PL26.01.00)         226.201.00         (PL26.01.00)         226.201.00         (PL26.01.00)         226.201.00         (PL26.01.00)	447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC												621,458.00
44.610         OTHER LLC BAVABC         (P02.000)         0.00         0.	456.100	OTHER ELEC REV-POWER SUPPLY												206,931.00
High Contract Line Discont Provents         Cool														0.00
1         01-00         0.00         0									0.00		0.00			0.00
J         000														0.00
G         G         (1)						0.00								0.00
■         =         ■         =         ■         =         ■         =         ■         ■         ■	456,193		(33,172.00)											0.00
Junction         0.00         0.00         0.00         0.00         0.00         0.00         0.00           45.20         Other ELEC REV-LAGE         0.00         0.00         0.00         0.00         0.00         0.00           45.20         Other ELEC REV-LAGE         (115.556.7)         415.66.7	456,195	OTHER ELEC REV-WESTERN FARMERS ELE										1		0.00
June 100         Differ ELE REV-DARROY         1,500.00         (1,500.00)														0.00
Constraint         Constra														3,500.00
C         Contract Elsc Rev. Gale         Control         Contro         Contro         Control	456.220 دي										0.00	0.00		0.00
• • • • • • • • • • • • • • • • • • •	456.230					3			0.00		0.00	0.00		0.00
************************************	<ul> <li>400.240</li> <li>456.245</li> </ul>	OTHER ELEC REV-LOGE						0.00	0.00		0.00			0.00
Hés 271         OTHER LER REV-LEM TIER3         0.00         0.00         0.00         0.00         0.00         0.00           46.272         OTHER LER REV.LEM. OTHER         0.00         0.00         0.00         0.00         0.00           46.272         OTHER LER REV.LEM. OTHER         0.00         0.00         0.00         0.00         0.00         0.00           48.281         OTHER LER REV.LEM. TIERS         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td>(416,666.67)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>416,666.67</td>						(416,666.67)								416,666.67
445.272         OTHER LIC REVLEM.OTHER         0.00         0.00         0.00         0.00         0.00           456.287         OTHER LIC REVLAKE INLALLANT, LLO         0.00			0.00											0.00
448.231         Olles HELD REVUME DATA (LLC)         0.00	456.272													0.00
#48299         OTHER LLEX REV CANGULAULANI, LLC         55,400         (454,441 00)         (544,441 00)         (544,441 00)         (544,441 00)         (544,441 00)         (544,441 00)         (544,441 00)         (544,441 00)         (500)         (500)         (600)         (600)         (600)         (600)         (600)         (600)         (600)         (600)         (623,00)         (634,671) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>														0.00
assistion         PURCHASED POWER-LERGC         Co.o.         Co														(323,007.00)
151 13 Strike         PURCHASED POWERLEM         7,002,772:00         (7,002,772:00)         (7,594,003:00)         (7,594,003:00)         (7,594,003:00)         (7,653,060:00)         8,546,718.00         (8,546,718.00)         (8,566,718.00)         (8,566,718.00)         (8,566,718.00)         (8,566,718.00)         (8,566,718.00)         (8,566,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)         (8,56,718.00)												0.00		0.00
sessing of purchaseD powerLiewARRITRAGE         0.00         0.00         0.00         0.00         0.00           555137         PURCHASED POWERLGARY         0.00         0.00         0.00         0.00         0.00           555141         PURCHASED POWERLGARY AUTHORTY         0.00         0.00         0.00         0.00         0.00         0.00           555141         PURCHASED POWERLAGED         0.00         0.00         0.00         0.00         0.00         0.00           555144         PURCHASED POWERLAGEN (VARIOUS)**         0.00									7,963,060.00		(7,963,060.00)			(8,646,718.00)
555:137         FURCHASED POWER-LAGERKU         0.00         0.00         0.00         0.00         0.00         0.00           555:14         PURCHASED POWER-NERCS NUTHORITY         0.00						0.00								0.00
555:14         PURCHASED POWER-RNGY AUTHORITY         0.00														0.00
555:142         PURCHASED POWER-MISO         0.00         0.00         0.00         0.00         0.00         0.00         0.00           55:144         PURCHASED POWER-TITE ENERGYTRADING, INC         0.00	555.141	PURCHASED POWER-ENERGY AUTHORITY												0.00
35:14         PURCHASED POWER-VDI THENE CONTRUCTION         0.00         0.00         0.00         0.00           55:14         PURCHASED POWER-VDI THENE CONTRUCTION         0.00														0.00
353.148         DURCHASED POWER (UNRICUS)**         0.00         0.00         0.00         240,000.00         (240,000.00)         (1,200,000.00)         (1,200,000.00)           555.155         PURCHASED POWER SOUTHERN COMPANY         0.00 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>														0.00
353.13         FUNCHASED POWER.SOUTHEIN COMPANY         0.00         0.00         0.00         0.00           555.157         PURCHASED POWER.SOUTHEIN COMPANY         0.00         0.00         0.00         0.00         0.00           555.176         PURCHASED POWER.SOUTHEIN COMPANY         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER.OLETHORPE POWER         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER.SOUTHEIN COMPANY         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER.SOUTHEIN COMPANY         0.00         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER.SOUTHEIN COCOP         0.00         0.												1,200,000.00		(1,200,000.00)
S55.170         PURCHASED POWER-SIGECONFECTREN         0.00         0.00         0.00         0.00         0.00           555.171         PURCHASED POWER-OUKERSOUTH ENERGYCOPP         0.00         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER-COLETHORE POWER         0.00         0.00         0.00         0.00         0.00         0.00           555.177         PURCHASED POWER-SIPC         0.00         0.00         0.00         0.00         0.00         0.00           555.177         PURCHASED POWER-SIPC         0.00									0.00		0.00	0.00		0.00
555.171         PURCHASED POWER POWERSOUTH ENERGYCOOP         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER OGLETHORPE POWER         0.00         0.00         0.00         0.00         0.00         0.00           555.175         PURCHASED POWER SIPC         0.00 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>								0.00	0.00					0.00
555.175         PURCHASED POWER-QLETHORPE POWER         0.00         0.00         0.00         0.00         0.00         0.00           555.177         PURCHASED POWER-WBASH VALLEY         0.00						0.00								0.00
355.17         PURCHASED POWER-SIPC         0.00         0.00         0.00         0.00           555.17         PURCHASED POWER-ASSOC ELEC COOP         0.00 <td< td=""><td></td><td></td><td>0.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></td<>			0.00											0.00
555.179         PURCHASED POWER-WARSH VALLET         0.00         0.00         0.00         0.00           555.179         PURCHASED POWER-ASSOC ELEC COOP         0.00	555.177													0.00
b5:13         DNCHASED POWER-ASST KY POWER COOP         0.00         0.00         0.00         0.00           55:137         PURCHASED POWER-CARGIL POWER MKT         0.00 <td></td> <td>0.00</td>														0.00
55:165         PURCHASED POWER-CARGIL POWER MAT         0.00         0.00         0.00         0.00         0.00           55:165         PURCHASED POWER-CARGIL POWER MAT         0.00 <td></td> <td>0.00</td>														0.00
353.107         Differ four four four four four four four fou														0.00
555.199         PURCHASED POWER-CINCINIATI GAS & ELEC         0.00         0.00         0.00         0.00         0.00         0.00         0.00           555.192         PURCHASED POWER-CINCINIATI GAS & ELEC         0.00									89,900.00		(89,900.00)	89,900.00		(89,900.00)
555.192         PURCHASED POWER-MORGAN STANLEY         0.00						0.00		0.00	0.00					0.00
555.139         PURCHASED POWER-DOMTAR PAPER COGEN         33,600.00         (39,200.00)         (40,220.00)         (40,220.00)         (39,000.00)         (90,220.00)         (90,2		PURCHASED POWER-MORGAN STANLEY	0.00			0.00								0.00
555.194         PURCHASED POWER-FORTIS         0.00         0.00         0.00         0.00         0.00           555.195         PURCHASED POWER-WESTERN FARMERS ELECTRIC         0.00 <td></td> <td>PURCHASED POWER-DOMTAR PAPER COGEN</td> <td></td> <td>(40,920.00) 0.00</td>		PURCHASED POWER-DOMTAR PAPER COGEN												(40,920.00) 0.00
355.159         PURCHASED POWER-LEAGLE ENERGY PARTNERS         0.00         0.00         0.00         0.00         0.00           555.197         PURCHASED POWER-LEAGLE ENERGY PARTNERS         0.00	555.194													0.00
555.197         PURCHASED POWER-RANKER         COLO         Colo <thc< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></thc<>														0.00
555.197         PURCHASED POWER-MERKILL LYNCH COMMODITIES         0.00         0.0														0.00
555,199         PURCHASED POWER-CINISELATION BELARIO         0.00         0.00         0.00         0.00           555,199         PURCHASED POWER-CINISELATION CONTROL AND CONTROL														0.00
557.15 OHER EXP-POWER SUPPLY-ARBITRAGE 733,178.00 (733,178.00) 733,178.00 (733,178.00) 733,178.00 (752,268.00) 752,268.00) (752,268.00) 752,268.00 (752,268.00) 752,268.00) (7											0.00			0.00
								(733,178.00)	752,268.00		(752,268.00)			(733,178.00)
557.111 OTHER EXP_POWER SUPPLY 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					0.00	0.00		0.00	0.00		0.00	0.00		0.00
555.100 TRANSMISSION OF ELECTRICITY BY OTHERS 213,500.00 (213,500.00) 213,500.00 (213,500.00) (2		TRANSMISSION OF ELECTRICITY BY OTHERS	213,500.00		(213,500.00)	213,500.00						213,500.00		(213,500.00) (4,057,981.33)
503.628.33 0.00 (553,628.33) 1,470,139.33 (1,470,139.33) 2,638,130.33 (2,638,130.33) 4,057,981.33 (4,057,981.33)		TOTAL PRO FORMA	553,628.33	0.00	(553,628.33)	1,470,139.33		(1,470,139.33)	2,038,130.33		(2,030,130.33)	4,007,901.33		13,001,001,001

MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REI
 MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED E

# BIG RIVERS ELECTRIC CORPORATION PSC CASE 2009-0'

	449.4	
ITEM		

Page 3 of 4

141,135       SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE       0.00       0.00         147,195       SALES FOR RESALE-OTHER-TVA       0.00       0.00         147,215       SALES FOR RESALE-OTHER-TVA       0.00       0.00         147,215       SALES FOR RESALE-OTHER-TVA       0.00       0.00         147,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00         147,237       SALES FOR RESALE-OTHER-LEM       0.00       0.00         147,241       SALES FOR RESALE-OTHER-LEMERGY AUTHORITY       0.00       0.00         147,242       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00         147,243       SALES FOR RESALE-OTHER-PNGGRESS ENERGY       0.00       0.00         147,245       SALES FOR RESALE-OTHER-PNM       0.00       0.00         147,248       SALES FOR RESALE-OTHER-NERGY-KOCH TRAD       0.00       0.00         147,248       SALES FOR RESALE-OTHER-MIXENTERGY-KOCH TRAD       0.00       0.00         147,255       SALES FOR RESALE-OTHER-MIXENTERGY-KOCH TRAD       0.00       0.00         147,255       SALES FOR RESALE-OTHER-MIXENTERGY-KOCH TRAD       0.00       0.00         147,255       SALES FOR RESALE-OTHER-MIXEN VALLEY PWR       0.00       0.00         147,255       S	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	OCTOBER           2009           PRO FORMA           ACTUAL           0.00	(F)/U VARIANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	PRO FORMA 0.000 0.00	NOVEMBER 2009 (F)/U ACTUAL VARIANCE 0.00 0.00 0.00 0.00 0.00 0.00 3,838,170.00 (30,753.00) 0.00
ACCOUNT         DESCRIPTION         2009         (F)/U           447.171         SALES FOR RESALE-RUS-POWERSOUTH ENERGY         0.00         0.00           447.175         SALES FOR RESALE-RUS-OBJECHORPE POWER         0.00         0.00           447.175         SALES FOR RESALE-RUS-SIPC         0.00         0.00           447.175         SALES FOR RESALE-RUS-ASSOC ELEC COOP         0.00         0.00           447.183         SALES FOR RESALE-RUS-ASSOC ELEC COOP         0.00         0.00           447.193         SALES FOR RESALE-RUS-AST KENTUCKY         0.00         0.00           447.193         SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE         0.00         (4.037.53.00)           447.195         SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE         0.00         0.00           447.195         SALES FOR RESALE-OTHER-TVA         0.00         0.00           447.215         SALES FOR RESALE-OTHER-RUS         0.00         0.00           447.235         SALES FOR RESALE-OTHER-RUS         0.00         0.00           447.237         SALES FOR RESALE-OTHER-RUS         0.00         0.00           447.237         SALES FOR RESALE-OTHER-RUS         0.00         0.00           447.241         SALES FOR RESALE-OTHER-RUSC/WCH TRAD         0.00	2009         (F)/J           DRMA         ACTUAL         VARIANCE           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.990.00)         4,037,999.00         753.00           753.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00	PRO FORMA         ACTUAL           0.00         0.00	VARIANCE 0.00 0.00 0.00 0.00 0.00 4.008,554.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00	ACTUAL VARIANCE 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.
ACCOUNT         DESCRIPTION         PRO FORM         ACTUAL         VARIANCE         PRO FOR           447.171         SALES FOR RESALE-RUS-POWERSOUTH ENERGY         0.00         0.00         0.00           447.171         SALES FOR RESALE-RUS-OGLETHORPE POWER         0.00         0.00         0.00           447.171         SALES FOR RESALE-RUS-OGLETHORPE POWER         0.00         0.00         0.00           447.185         SALES FOR RESALE-RUS-ASSO CELEC COOP         0.00         0.00         0.00           447.190         SALES FOR RESALE-RUS-ASST KENTUCKY         0.00         0.00         0.00           447.191         SALES FOR RESALE-RUS-CENTURYIALCAN         (4.837.248.00)         4.837.248.00)         (4.037.9           447.193         SALES FOR RESALE-RUS-KE-DOMTAR COGEN         30.753.00         (30.73.00)         30.7           447.125         SALES FOR RESALE-OTHER-TVA         0.00         0.00         0.00           447.235         SALES FOR RESALE-OTHER-LEGE         0.00         0.00         0.00           447.235         SALES FOR RESALE-OTHER-LOGECO         0.00         0.00         0.00           447.235         SALES FOR RESALE-OTHER-LOGEKO         0.00         0.00         0.00           447.245         SALES FOR RESALE-OT	DRMA         ACTUAL         VARIANCE           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.99 00)         4.037,999.00         0.753.00           0.753.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00         0.00           0.00         0.00 <t< th=""><th>0.00 0.00</th><th>0.00 0.00 0.00 0.00 0.00 0.00 4.008,564.00 0.00</th><th>0.00 0.00</th><th>0.00 0.00 0.00 0.00 0.00 3.638,170.00 (30.753.00) 0.00 0.0</th></t<>	0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 4.008,564.00 0.00	0.00 0.00	0.00 0.00 0.00 0.00 0.00 3.638,170.00 (30.753.00) 0.00 0.0
ACCOUNT         List of the constraint for a constraint consect for a constraint consect for a constraint for	0.00         0.00           0.00 <th>0.00 0.00</th> <th>0.00 0.00 0.00 (0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00</th> <th>0.00 0.00</th> <th>0.00 0.00 0.00 0.00 3.838,170.00 (30.753.00) 0.00 0.0</th>	0.00 0.00	0.00 0.00 0.00 (0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00	0.00 0.00 0.00 0.00 3.838,170.00 (30.753.00) 0.00 0.0
447,171       SALES FOR RESALE RUS-OGLETHORPE POWER       0.00       0.00         447,177       SALES FOR RESALE-RUS-SIPC       0.00       0.00         447,177       SALES FOR RESALE-RUS-ASSOC ELEC COOP       0.00       0.00         447,185       SALES FOR RESALE-RUS-ASSOC ELEC COOP       0.00       0.00         447,185       SALES FOR RESALE-RUS-ASSOC ELEC COOP       0.00       0.00         447,185       SALES FOR RESALE-RUS-EAST KENTUCKY       0.00       0.00         447,191       SALES FOR RESALE-RUS-KE-DOMTAR COGEN       30,753.00       (4,037,9)         447,195       SALES FOR RESALE-RUS-KE-DOMTAR COGEN       30,753.00       (30,753.00)       30,7         447,215       SALES FOR RESALE-OTHER-NA       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-NA       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-ISGECO       0.00       0.00       0.00         447,237       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00       0.00         447,242       SALES FOR RESALE-OTHER-NERGY AUCH TRAD       0.00       0.00       0.00         447,242       SALES FOR RESALE-OTHER-RORESS ENERGY       0.00       0.00       0.00       0.00       0.00	0:00         0.00           0:00         0.00           0:00         0.00           0:00         0.00           0:00         0.00           0:00         0.00           0:00         0.00           0:00         0.00           0:00         4.037,999.00           0:00         0.00 <td< td=""><td>0.00 0.00 0.00 0.00 (4.008.564.00) 30,753.00 0.0</td><td>0.00 0.00 0.00 (0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td><td>0.00 0.00</td><td>0.00 0.00 0.00 3,638,170.00 (30.753.00) 0.00 0.0</td></td<>	0.00 0.00 0.00 0.00 (4.008.564.00) 30,753.00 0.0	0.00 0.00 0.00 (0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00	0.00 0.00 0.00 3,638,170.00 (30.753.00) 0.00 0.0
447,177         SALES FOR RESALE-RUS-SIPC         0.00         0.00           447,185         SALES FOR RESALE-RUS-SASSO CELEC COOP         0.00         0.00           447,185         SALES FOR RESALE-RUS-SASSO CELEC COOP         0.00         0.00           447,185         SALES FOR RESALE-RUS-SAST KENTUCKY         0.00         0.00           447,191         SALES FOR RESALE-RUS-CENTUFY/ALCAN         (4.837,248.00)         4.837,248.00         (4.037.9)           447,193         SALES FOR RESALE-RUS-KE-MOMTAR COGEN         30,753.00         (30.753.00)         30.7           447,1215         SALES FOR RESALE-OTHER-NOMTAR COGEN         30,753.00         0.00         0.00           447,215         SALES FOR RESALE-OTHER-NOMTAR COGEN         0.00         0.00         0.00           447,215         SALES FOR RESALE-OTHER-NARMERS ELE         0.00         0.00         0.00           447,235         SALES FOR RESALE-OTHER-NARMERS ELE         0.00         0.00         0.00           447,241         SALES FOR RESALE-OTHER-NGECO         0.00         0.00         0.00           447,235         SALES FOR RESALE-OTHER-NGARMINTY         0.00         0.00         0.00           447,242         SALES FOR RESALE-OTHER-NPAM         0.000         0.00         0.00	0.00         0.00           0.00 <td>0.00 0.00 0.00 (4.008.564.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>0.00 0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>0.00 0.00 (3,838.170.00) 30,753.00 0.0</td> <td>0.00 0.00 0.00 3,838,170.00 (0.753.00) 0.00</td>	0.00 0.00 0.00 (4.008.564.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 (3,838.170.00) 30,753.00 0.0	0.00 0.00 0.00 3,838,170.00 (0.753.00) 0.00
Harm         SALES FOR RESALE-RUS-ASSOC ELEC COOP         0.00         0.00           447.183         SALES FOR RESALE-RUS-EAST KENTUCKY         0.00         0.00           447.185         SALES FOR RESALE-RUS-EAST KENTUCKY         0.00         0.00           447.191         SALES FOR RESALE-RUS-EAST KENTUCKY         0.00         0.00           447.191         SALES FOR RESALE-RUS-CENTURY/ALCAN         (4.837,248.00)         4.837,246.00           447.193         SALES FOR RESALE-RUS-KE-DOTHAR COGEN         30,753.00         (30,753.00)           447.195         SALES FOR RESALE-OTHER-VA         0.00         0.00           447.215         SALES FOR RESALE-OTHER-SIGECO         0.00         0.00           447.235         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447.241         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-NERGY-KOCH TRAD         0.00         0.00           447.245         SALES FOR RESALE-OTHER-NDTE ENERGY INC.         0.00         0.00           447.245         SALES FO	0.00         0.00           0.00         0.00           0.00         0.00           0.99 00)         4,037,999.00           753.00         (30,753.00)           0.00         0.00 <tr< td=""><td>0.00 0.00 0.00 (4.008.564.00) 30.753.00 0.0</td><td>0.00 0.00 4.008,554.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.908,051.00 0</td><td>0.00 0.00 (3,838.170.00) 30,753.00 0.0</td><td>0.00 0.00 3,638,170.00 (30,753.00) 0.00 0.0</td></tr<>	0.00 0.00 0.00 (4.008.564.00) 30.753.00 0.0	0.00 0.00 4.008,554.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.908,051.00 0	0.00 0.00 (3,838.170.00) 30,753.00 0.0	0.00 0.00 3,638,170.00 (30,753.00) 0.00 0.0
447,183       SALES FOR RESALE-RUS-BAST (ENTUCKY       0.00       0.00         447,183       SALES FOR RESALE-RUS-EAST (ENTUCKY       0.00       0.00         447,193       SALES FOR RESALE-RUS-EACHTRY/ALCAN       (4.837,248.00)       (4.037,9         447,193       SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE       0.00       0.00         447,215       SALES FOR RESALE-OTHER-TVA       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00         447,237       SALES FOR RESALE-OTHER-LEMS       0.00       0.00         447,242       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00         447,242       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-NERGY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-NERGY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-N	0.00         0.00           0.00         0.00           0.00         0.00           0.753.00         (30.753.00)           0.00         0.00	0.00 0.00 (4.008,564.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 4.008,564.00 (30.753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 (3.838.170.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 3.838,170.00 (30.753.00) 0.00 0.0
447,185       SALES FOR RESALE-RUS-HERNEC       0.00       0.00         447,191       SALES FOR RESALE-RUS-HERNEC       0.00       0.00         447,191       SALES FOR RESALE-RUS-CENTURYIALCAN       (4,837,248,00)       4,837,248,00       (4,037,9         447,191       SALES FOR RESALE-RUS-KE-DOTHRA COGEN       30,753,00       (30,753,00)       30,7         447,195       SALES FOR RESALE-RUS-KE-DOTHRA COGEN       30,753,00       0.00       0.00         447,121       SALES FOR RESALE-OTHER-TVA       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,242       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,242       SALES FOR RESALE-OTHER-IMER SELE       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-IMERGY KOCH TRAD	0:00         0:00           (99:00)         4,037,999.00           (99:00)         4,037,999.00           (90:00)         0:00           0:00         0.00 <td>0.00 (4.008.564.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>4,008,554.00 (30,753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>(3,838,170,00) 30,753,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00</td> <td>3,838,170,00 (30,753,00) 0,00 0,00 0,00 0,00 0,00 0,00 0,00</td>	0.00 (4.008.564.00) 30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4,008,554.00 (30,753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(3,838,170,00) 30,753,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	3,838,170,00 (30,753,00) 0,00 0,00 0,00 0,00 0,00 0,00 0,00
447,190       SALES FOR RESALE-RUS-RECO       (4.837,248.00)       (4.037.9         447,190       SALES FOR RESALE-RUS-CENTURY/ALCAN       (4.837,248.00)       (4.037.9         447,193       SALES FOR RESALE-RUS-CENTURY/ALCAN       (4.837,248.00)       (4.037.9         447,193       SALES FOR RESALE-RUS-KE-MOMTAR COGEN       30,753.00)       (30,73.00)       30,7         447,195       SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE       0.00       0.00       0.00         447,215       SALES FOR RESALE-OTHER-TVA       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEMENCY       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-PM       0.000       0.00       0.00         447,245       SALES FOR RESALE-OTHER-PM       0.000       0.00       0.00         447,245       SALES FOR RESALE-OTHER-PM       0.000       0.00       0.00         447,245       SALES FOR RESALE-OTHER-PMERGY INC.       0.00       0.00       0.00         447,245       SALES FOR RESALE-OTHER-NURSTAR EMERGY, INC.       0	999.00)         4,037,999.00           753.00         (30,753.00)           0.00         0.00	(4,008,564,00) 30,753,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 (1,908,051,00) (1,908,051,00) 0.00 0	(30,753,00) 0,00 0,00 0,00 0,00 0,00 0,00 0,00	30,753.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(30,753.00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00 0.00 0.00 0.00 0.00
441,191         SALES FOR RESALE-RUS-KE-DOMTAR COGEN         30,753.00         (30,753.00)         30,77           447,195         SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE         0.00         0.00         0.00           447,195         SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE         0.00         0.00         0.00           447,205         SALES FOR RESALE-OTHER-TVA         0.00         0.00         0.00           447,235         SALES FOR RESALE-OTHER-TVA         0.00         0.00         0.00           447,235         SALES FOR RESALE-OTHER-TUBR         0.00         0.00         0.00           447,235         SALES FOR RESALE-OTHER-RUBRGY AUTHORITY         0.00         0.00         0.00           447,241         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00         0.00           447,242         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00         0.00           447,243         SALES FOR RESALE-OTHER-NERGY-NCCH TRAD         0.00         0.00         0.00           447,245         SALES FOR RESALE-OTHER-RUTRADIN         0.00         0.00         0.00           447,245         SALES FOR RESALE-OTHER-NERGY-NCC         0.00         0.00         0.00           447,245         SALES FOR RESALE-OTHER-RUTRADIN<	(30,753,00)         (30,753,00)           0,00         0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00
447,133       SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE       0.00       0.00         447,135       SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE       0.00       0.00         447,215       SALES FOR RESALE-OTHER-RUS-KE-WESTERN FARMERS ELE       0.00       0.00         447,215       SALES FOR RESALE-OTHER-RUS-KE-WESTERN       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00         447,235       SALES FOR RESALE-OTHER-LEM       0.00       0.00         447,241       SALES FOR RESALE-OTHER-NERGY AUTHORITY       0.00       0.00         447,242       SALES FOR RESALE-OTHER-NINSO       0.00       0.00         447,243       SALES FOR RESALE-OTHER-PAIM       0.00       0.00         447,245       SALES FOR RESALE-OTHER-PAIM       0.00       0.00         447,245       SALES FOR RESALE-OTHER-RUSCRESS ENERGY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-RUSCRESS ENERGY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-RUSCRESS ENERGY       0.00       0.00         447,245       SALES FOR RESALE-OTHER-RUSCRESON       0.00       0.00         447,255       SALES FOR RESALE-OTHER-RUSCRY.INC.       0.00       0.00         447,255 <t< td=""><td>0.00         0.00           0.00         0.00</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.297,195,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td></t<>	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.297,195,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
447,130         SALES FOR RESALE-OTHER-IVA         0.00         0.00           447,230         SALES FOR RESALE-OTHER-IVA         0.00         0.00           447,230         SALES FOR RESALE-OTHER-IVA         0.00         0.00           447,230         SALES FOR RESALE-OTHER-IGAE/KU         0.00         0.00           447,233         SALES FOR RESALE-OTHER-IGAE/KU         0.00         0.00           447,243         SALES FOR RESALE-OTHER-IGAE/KU         0.00         0.00           447,242         SALES FOR RESALE-OTHER-IGAE/KU         0.00         0.00           447,243         SALES FOR RESALE-OTHER-INTERGY AUTHORITY         0.00         0.00           447,245         SALES FOR RESALE-OTHER-INTERGY AUTORITY         0.00         0.00           447,245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447,255         SALES FOR RESALE-OTHER-NITERGY-KOCH TRAD         0.00         0.00           447,255         SALES FOR RESALE-OTHER-NITERGY INC.         0.00         0.00           447,255         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447,255         SALES FOR RESALE-OTHER-RUSA <t< td=""><td>0.00         0.00           0.00         0.00</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0</td><td>0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0</td></t<>	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0
44/2/3         SALES FOR RESALE-OTHER-NOT         0.00         0.00           447.23         SALES FOR RESALE-OTHER-IMPRO         0.00         0.00           447.241         SALES FOR RESALE-OTHER-IMPRO         0.00         0.00           447.242         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-NERGY AUTHORITY         0.00         0.00           447.245         SALES FOR RESALE-OTHER-NERGY-KOCH TRAD         0.00         0.00           447.245         SALES FOR RESALE-OTHER-NDTE ENERGY INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-NDTE ENERGY INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-MERGY KOCH TRAD         0.00         0.00           447.255         SALES FOR RESALE-OTHER-NDTE ENERGY INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)<	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
441,230         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,233         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,233         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,233         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,243         SALES FOR RESALE-OTHER-LIG&E/KU         0.00         0.00           447,242         SALES FOR RESALE-OTHER-NISO         0.00         0.00           447,243         SALES FOR RESALE-OTHER-PM         0.00         0.00           447,244         SALES FOR RESALE-OTHER-PM         0.00         0.00           447,245         SALES FOR RESALE-OTHER-PM         0.00         0.00           447,245         SALES FOR RESALE-OTHER-VIERGY-KOCH TRAD         0.00         0.00           447,255         SALES FOR RESALE-OTHER-VIERGY RADIN         0.00         0.00           447,255         SALES FOR RESALE-OTHER-NUESTAR ENREGY, INC.         0.00	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 (1.297,195.00) (1.297,195.00) 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00 0.00 0.00
447.23         SALES FOR RESALE-OTHER-LEW         0.00         0.00           447.23         SALES FOR RESALE-OTHER-LEW         0.00         0.00           447.241         SALES FOR RESALE-OTHER-RUERGY AUTHORITY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-RUERGY AUTHORITY         0.00         0.00           447.241         SALES FOR RESALE-OTHER-RUERGY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-RUERGY         0.00         0.00           447.244         SALES FOR RESALE-OTHER-PROGRESS ENERGY         0.00         0.00           447.245         SALES FOR RESALE-OTHER-PM         0.00         0.00           447.248         SALES FOR RESALE-OTHER-RUTRERGY-KOCH TRAD         0.00         0.00           447.245         SALES FOR RESALE-OTHER-RUTRERGY-KOCH TRAD         0.00         0.00           447.255         SALES FOR RESALE-OTHER-RUTRERGY-KOCH TRAD         0.00         0.00           447.256         SALES FOR RESALE-OTHER-RUTRERGY-KOCH TRAD         0.00         0.00           447.255         SALES FOR RESALE-OTHER-KOTTERNERGY, NC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-KOUTHERN CO SVCS         0.00         0.00           447.255         SALES FOR RESALE-OTHER-	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 (1.908,051 00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 (1,297,195.00) 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00 0.00 0.00
447.23         SALES FOR RESALE-OTHER-INGERGY AUTHORITY         0.00         0.00           447.241         SALES FOR RESALE-OTHER-RINGY AUTHORITY         0.00         0.00           447.242         SALES FOR RESALE-OTHER-RINGY AUTHORITY         0.00         0.00           447.242         SALES FOR RESALE-OTHER-RINGY AUTHORITY         0.00         0.00           447.242         SALES FOR RESALE-OTHER-PNGORESS ENERGY         0.00         0.00           447.243         SALES FOR RESALE-OTHER-PM         0.00         0.00           447.245         SALES FOR RESALE-OTHER-PM         0.00         0.00           447.245         SALES FOR RESALE-OTHER-RINERGY-KOCH TRAD         0.00         0.00           447.253         SALES FOR RESALE-OTHER-WESTAR ENERGY INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-SOUTHERN (VARIOUS)         (54,289.00)         54,289.00           447.255         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447.257         SALES FOR RESALE-OTHER-KOW MADASH VALLEY PWR         0.000         0.00           447.279         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447.281         SALES FOR RESALE-OTHER-CONKER         0.00         0.00           447.281 <td>0.00         0.00           0.00         0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 (1.908,051 00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 (1,297,195.00) 0.00 0.00 0.00</td> <td>0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00 0.00</td>	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 (1.908,051 00) 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 (1,297,195.00) 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1.297,195.00 0.00 0.00
447,241         SALES FOR RESALE-OTHER-RIGOS         0.00         0.00           447,242         SALES FOR RESALE-OTHER-RIGOS         0.00         0.00           447,243         SALES FOR RESALE-OTHER-ROGRESS ENERGY         0.00         0.00           447,243         SALES FOR RESALE-OTHER-PROGRESS ENERGY         0.00         0.00           447,244         SALES FOR RESALE-OTHER-PROGRESS ENERGY         0.00         0.00           447,245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-NETER ENERGY, INC.         0.00         0.00           447,255         SALES FOR RESALE-OTHER-WERT ENERGY, INC.         0.00         0.00           447,255         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447,257         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447,270         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447,271         SALES FOR RESALE-OTHER-CONCINNATI GASIEL         0.00         0.00           447,289         SALES FOR RESALE-OTHER-CINCINNATI GASIEL         0.00         0.00           447,289	0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00 (1.908,051 00) (1.908,051 00) 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 (1,297,195.00) 0.00 0.00 0.00	0.00 0.00 0.00 0.00 1,297,195.00 0.00 0.00
447,242         SALES FOR RESALE-OTHER-PROGRESS ENERGY         0.00         0.00           447,243         SALES FOR RESALE-OTHER-PIM         0.00         0.00           447,244         SALES FOR RESALE-OTHER-PIM         0.00         0.00           447,245         SALES FOR RESALE-OTHER-PIM         0.00         0.00           447,245         SALES FOR RESALE-OTHER-RIPROFY         0.00         0.00           447,245         SALES FOR RESALE-OTHER-NERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-NERGY-KOCH TRAD         0.00         0.00           447,255         SALES FOR RESALE-OTHER-NERGY INC.         0.00         0.00           447,255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,289.00)         54,289.00           447,255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,289.00)         54,289.00           447,257         SALES FOR RESALE-OTHER-VARASH VALLEY PWR         0.00         0.00           447,279         SALES FOR RESALE-OTHER-CAREL VALEY PWR         0.00         0.00           447,287         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,280         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,281	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 (1.908.051.00) 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 (1.297,195.00) 0.00 0.00 0.00	0.00 0.00 0.00 1.297,195.00 0.00 0.00 0.00
447/243         SALES FOR RESALE-OTHER-PROBRESS ENERGY         0.00         0.00           447/243         SALES FOR RESALE-OTHER-PROBRESS ENERGY         0.00         0.00           447/245         SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD         0.00         0.00           447/245         SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD         0.00         0.00           447/245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447/245         SALES FOR RESALE-OTHER-INTERGY-KOCH TRAD         0.00         0.00           447.255         SALES FOR RESALE-OTHER-INTERGY INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (\$4,28,00)         54,289.00           447.255         SALES FOR RESALE-OTHER-SOUTHER CO SVCS         0.00         0.00           447.270         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447.271         SALES FOR RESALE-OTHER-LIKELY PWR         0.00         0.00           447.285         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447.291         SALES FOR RESALE-OTHER-CONCINNATI GAS/EL         0.00         0.00           447.291         SALES FOR RESALE-OTHER-DOWER         0.00         0.00           447.291	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 (1.908,051 00) (1.908,051 00) 0.00 0.00 0.00 0.00	0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 (1.297,195.00) 0.00 0.00 0.00	0.00 0.00 0.00 1.297,195.00 0.00 0.00 0.00
447,244         SALES FOR RESALE-OTHER-FINI         0.00         0.00           447,245         SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD         0.00         0.00           447,245         SALES FOR RESALE-OTHER-NOTE ENERGYTRADIN         0.00         0.00           447,245         SALES FOR RESALE-OTHER-KOTE ENERGYTRADIN         0.00         0.00           447,255         SALES FOR RESALE-OTHER-KORT REVERGY, NC.         0.00         0.00           447,255         SALES FOR RESALE-OTHER-KOUTHERN CO SVCS         0.00         0.00           447,257         SALES FOR RESALE-OTHER-KOUTHERN CO SVCS         0.00         0.00           447,279         SALES FOR RESALE-OTHER-KOUTHERN CO SVCS         0.00         0.00           447,279         SALES FOR RESALE-OTHER-KOUTHERN VALLEY PWR         0.00         0.00           447,287         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,289         SALES FOR RESALE-OTHER-CONCINNATI GAS/EL         0.00         0.00           447,231         SALES FOR RESALE-OTHER-CONCINNATI GAS/EL         0.00         0.00           447,231         SALES FOR RESALE-OTHER-MOUKE         0.00         0.00           447,2	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 0.00 (1.908,051 00) 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 1,908,051.00 0.00 0.00 0.00 0.00	0.00 0.00 (1.297,195.00) 0.00 0.00 0.00	0.00 0.00 1,297,195.00 0.00 0.00 0.00
447.245         SALES FOR RESALE-OTHER-OTE ENTEROTION         0.00         0.00           447.245         SALES FOR RESALE-OTHER-OTE ENTEROTION         0.00         0.00           447.253         SALES FOR RESALE-OTHER-VIE ENTEROTION         0.00         0.00           447.253         SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-MISTRA ENERGY, INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,289.00)         54,289.00           447.255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         0.00         0.00           447.257         SALES FOR RESALE-OTHER-WARASH VALLEY PWR         0.00         0.00           447.287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447.281         SALES FOR RESALE-OTHER-COHER CININATI GAS/EL         0.00         0.00           447.281         SALES FOR RESALE-OTHER-COHER-COLININATI GAS/EL         0.00         0.00           447.231         SALES FOR RESALE-OTHER-COLININATI GAS/EL         0.00         0.00           447.231         SALES FOR RESALE-OTHER-COLININATI GAS/EL         0.00         0.00           447.232         SALES FOR RESALE-OTHER-COLINE MKT         0.00	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 (1.908,051 00) 0.00 0.00 0.00 0.00 0.00	0.00 0.00 1,908,051.00 0.00 0.00 0.00 0.00	0.00 0.00 (1,297,195.00) 0.00 0.00 0.00	0.00 1,297,195.00 0.00 0.00 0.00
447.245         SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.         0.00         0.00           447.255         SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.         0.00         54.289.00         (428,7)           447.255         SALES FOR RESALE-OTHER-WARKET SALES (VARIOUS)         (54,289.00)         54,289.00         (428,7)           447.255         SALES FOR RESALE-OTHER-SOUTHER CO SVCS         0.00         0.00         (428,7)           447.270         SALES FOR RESALE-OTHER-SOUTHER CO SVCS         0.00         0.00         (447,27)           5ALES FOR RESALE-OTHER-VARASH VALLEY PWR         0.00         0.00         0.00         (447,28)           447.281         SALES FOR RESALE-OTHER-CARGLI POWER MKT         0.00         0.00         0.00           447.291         SALES FOR RESALE-OTHER-CONCINNATI GAS/EL         0.00         0.00         0.00           447.292         SALES FOR RESALE-OTHER-DUKE         0.00         0.00         0.00           447.291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00         0.00           447.292         SALES FOR RESALE-OTHER-DUKE         0.00         0.00         0.00	0:00         0:00           0;711:00)         428,711:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00           0:00         0:00	0.00 (1.908.051.00) 0.00 0.00 0.00 0.00 0.00	0.00 1,908,051.00 0.00 0.00 0.00 0.00	(1,297,195.00) 0.00 0.00 0.00	1,297,195.00 0.00 0.00 0.00
447,253         SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.         0.00         0.00           447,253         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,289,00)         54,289,00           447,255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,289,00)         0.00           447,257         SALES FOR RESALE-OTHER-NEN CO SVCS         0.00         0.00           447,270         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,287         SALES FOR RESALE-OTHER-WABASH VALLEY PWR         0.00         0.00           447,287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447,281         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,291         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,291         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,291         SALES FOR RESALE-OTHER-OWKE         0.00         0.00           447,292         SALES FOR RESALE-OTHER-OWKE         0.00         0.00	3,711.00)         428,711.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	(1.908,051 00) 0.00 0.00 0.00 0.00 0.00 0.00	1,908,051.00 0.00 0.00 0.00 0.00	(1,297,195.00) 0.00 0.00 0.00	1,297,195.00 0.00 0.00 0.00
447.255         SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)         (54,29.00)         54,29.00         (426,7)           447.255         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00         0.00           447.270         SALES FOR RESALE-OTHER-LEW         0.00         0.00         0.00           447.270         SALES FOR RESALE-OTHER-VABASH VALLEY PWR         0.00         0.00         0.00           447.279         SALES FOR RESALE-OTHER-KILL POWER         0.00         0.00         0.00           447.281         SALES FOR RESALE-OTHER-CARELL POWER MKT         0.00         0.00         0.00           447.291         SALES FOR RESALE-OTHER-CONCINNATI GAS/EL         0.00         0.00         0.00           447.291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00         0.00           447.292         SALES FOR RESALE-OTHER-MORGAN STANLEY         0.00         0.00         0.00	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
447,255         SALES FOR RESALE-OTHER-SOUTHERN CO SVCS         0.00         0.00           447,257         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,279         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447,287         SALES FOR RESALE-OTHER-WARASH VALLEY PWR         0.00         0.00           447,287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447,289         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,281         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,281         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,282         SALES FOR RESALE-OTHER-CONGRAN STANLEY         0.00         0.00	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00 0.00
447.270         SALES FOR RESALE-OTHER-LEM         0.00         0.00           447.279         SALES FOR RESALE-OTHER-WABASH VALLEY PWR         0.00         0.00           447.287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447.287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447.289         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447.291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00           447.292         SALES FOR RESALE-OTHER-OUKE         0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00	0.00
447,279         SALES FOR RESALE-OTHER-WARASH VALLEY PWR         0.00         0.00           447,287         SALES FOR RESALE-OTHER-CARCIL POWER MKT         0.00         0.00           447,289         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,281         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447,281         SALES FOR RESALE-OTHER-DUKE         0.00         0.00           447,291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00           447,292         SALES FOR RESALE-OTHER-DUKE         0.00         0.00	0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00           0.00         0.00	0.00 0.00	0.00		
447.287         SALES FOR RESALE-OTHER-CARGILL POWER MKT         0.00         0.00           447.289         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447.281         SALES FOR RESALE-OTHER-DIKE         0.00         0.00           447.292         SALES FOR RESALE-OTHER-MORGAN STANLEY         0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00			
447.289         SALES FOR RESALE-OTHER-CINCINNATI GAS/EL         0.00         0.00           447.291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00           447.292         SALES FOR RESALE-OTHER-MOKED         0.00         0.00           447.291         SALES FOR RESALE-OTHER-MOKED         0.00         0.00	0.00 0.00 0.00 0.00 0.00 0.00		0.00	0.00	0.00
447.291         SALES FOR RESALE-OTHER-DUKE         0.00         0.00           447.292         SALES FOR RESALE-OTHER-MORGAN STANLEY         0.00         0.00	0.00 0.00 0.00 0.00		0.00	0.00	0.00
447.292 SALES FOR RESALE-OTHER-MORGAN STANLEY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
447.295 SALES FOR RESALE-OTHER-CONSTELLATION PWR 0.00 0.00		0.00	0.00	0.00	0.00
447.296 SALES FOR RESALE-OTHER-EAGLE ENERGY 0.00 0.00		0.00	0.00	0.00	0.00
447.297 SALES FOR RESALE-OTHER-MERRILL LYNCH COM 0.00 0.00	0.00 0.00	0.00	0,00	0.00	0.00
447.299 SALES FOR RESALE-OTHER-TENASKA POWER SVC 0.00 0.00	0.00 0.00	(621,458.00)	621,458.00	(621,458.00)	621,458.00
456.100 OTHER ELEC REV-POWER SUPPLY (621,458.00) 621,458.00 (621,	1,458.00) 621,458.00	(206,931.00)	206,931.00	(206,931.00)	206,931.00
456 101 OTHER ELEC REV-KENERGY (206,931.00) 206,931.00 (206.1	6,931.00) 206,931.00	0.00	0.00	0.00	0.00
455 150 OTHER ELEC REV-SIPC 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
0.00 0.00	0.00 0.00		0.00	0.00	0.00
	0.00 0.00	0.00	0.00	0.00	0.00
	0.00 0.00	0.00	33,172.00	(33,172.00)	33,172.00
R 455 193 OTHER ELEC REV-DOMTAR PAPER COGEN (33,172.00) 33,172.00 (33,	3,172.00) 33,172.00	(33,172.00)	0.00	0.00	0.00
455 195 OTHER ELEC REV-WESTERN FARMERS ELE 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
A55 200 OTHER FLEC REV-NC ELEC MEMBERSHIP CORP 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
0.00 0.00 0.00	0.00 0.00	0.00	3,500.00	(3,500.00)	3,500.00
455 220 OTHER ELEC REV-HMP&L (3,500.00) 3,500.00 (3.	3,500.00) 3,500.00	(3,500.00)	3,500.00	0.00	0.00
ASS 230 OTHER FLEC REV-SIGECO	0.00 0.00	0.00	0.00	0.00	0.00
456 240 OTHER ELEC REV-LG&E 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
455.245 OTHER ELEC REV-KOCH POWER SERVICES 0.00 0.00	0.00 0.00	0.00		(416,666.67)	416,666.67
456 270 OTHER ELEC REV-LEM (416,666.67) 416,666.67 (416,	6,666.67) 416,666.67	(416,666.67)	416,666.67 0.00	0.00	0.00
456 271 OTHER ELEC REV-LEM TIER 3 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
456.272 OTHER ELEC REV-LEM -OTHER 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
456 291 OTHER ELEC REV-DUKE ENERGY T&M 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
456.299 OTHER ELEC REV-CARGILL-ALLIANT, LLC 0.00 0.00	0.00 0.00	0.00		313,479.00	(313,479.00)
555 110 PURCHASED POWER-SEPA 333,688.00 (333,688.00) 320,	0,765.00 (320,765.00)	309,501.00	(309,501.00)	0.00	0.00
555 130 PURCHASED POWER-HEREC 0.00 0.00	0.00 0.00	0.00	(8,075,997.00)	8,040,587.00	(8,040,587.00)
555.135 PURCHASED POWER-LEM 8,177,185.00 (8,177,185.00) 7,277,	7,837.00 (7,277,837.00)	8,075,997.00	0.00	0.00	0.00
555.136 PURCHASED POWER-LEM-ARBITRAGE 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.137 PURCHASED POWER-LG&E/KU 0.00 0.00	0.00	0.00	0.00	0.00	0.00
555.141 PURCHASED POWER-ENERGY AUTHORITY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 142 PURCHASED POWER-MISO 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 144 PURCHASED POWER-PJM INTERCONNECTION 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.148 PURCHASED POWER-DTE ENERGYTRADING, INC 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.155 PURCHASED POWER-MARKET POWER (VARIOUS) ** 1,200,000.00 (1.200,000.00) 240,	(240,000.00) (240,000.00)		0.00	0.00	0.00
555 155 PURCHASED POWER-SOUTHERN COMPANY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 170 PURCHASED POWER-SIGECO/VECTREN 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 171 PURCHASED POWER-POWERSOUTH ENERGYCOOP 0.00 0.00	0.00 0.00	0.00		0.00	0.00
555 175 PURCHASED POWER-OGLETHORPE POWER 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555,177 PURCHASED POWER-SIPC 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.179 PURCHASED POWER-WABASH VALLEY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.183 PURCHASED POWER-ASSOC ELEC COOP 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555,185 PURCHASED POWER-EAST KY POWER COOP 0.00 0.00	0.00 0.00	0.00		0.00	0.00
555.187 PURCHASED POWER-CARGILL POWER MKT 0.00 0.00	0.00 0.00	0.00	0.00		(89,900.00)
555.188 PURCHASED POWER-RELIANT 89,900.00 (89,900.00) 89	39,900.00 (89,900.00)	89,900.00	(89,900.00)	89,900.00	0.00
555 189 PURCHASED POWER-CINCINNATI GAS & ELEC 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 192 PURCHASED POWER-MORGAN STANLEY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	(39,600.00)
555.192 PURCHASED POWER-DOMTAR PAPER COGEN 40,920.00 (40,920.00) 39	39,600.00 (39,600.00)	40,920.00	(40,920.00)	39,600.00	0.00
555.193 PURCHASED POWER-FORTIS 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555,195 PURCHASED POWER-WESTERN FARMERS ELECTRIC 0.00 0.00	0.00 00.0	0.00	0.00	0.00	0.00
555.195 PURCHASED POWER-EAGLE ENERGY PARTNERS 0.00 0.00	0.00 00.00	0.00	0.00	0.00	0.00
555.197 PURCHASED POWER-MERRILL LYNCH COMMODITIES 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555.197 PURCHASED POWER-CONSTELLATION ENERGY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
555 199 PURCHASED POWER TENASKA POWER SERVICES 0.00 0.00	0.00 0.00	0.00	0.00	0.00	
	52,268.00 (752,268.00)	733,178.00	(733,178.00)	733,178.00	(733,178.00) 0.00
557.111 OTHER EXP_POWER SUPPLY 0.00 0.00	0.00 0.00	0.00	0.00	0.00	(213,500.00)
565.100 TRANSMISSION OF ELECTRICITY BY OTHERS 213,500.00 (213,500.00) 213	13,500.00 (213,500.00)	213,500.00	(213,500.00)	213,500.00 3,043,904.33	(3,043,904.33)
TOTAL PRO FORMA 4,645,859.33 (4,645,859.33) 3,216	16,185.33 (3.216,185.33)	2,295,406.33	(2,295,406.33)	3,043,904.33	(0,070,004.00/)

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REI \*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED E

#### BIG RIVERS ELECTP'C CORPORATION PSC CASE 2009-01 ITEM #13d

ITEM #1	13d			
		MARCH	YEAR TO DATE TO 2009	TAL (F)/U
ACCOU	INT DESCRIPTION	PRO FORMA	ACTUAL	VARIANCE
447.171		0.00	(92,319.00)	(92,319.00)
447.175 447.177		0.00	(57,445.00)	(57,445.00)
447.183		0.00	0.00 (3,840.00)	0.00 (3,840.00)
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	0.00	(17,300.00)	(17,300.00)
447.190		0.00	0.00	0.00
447.191 447.193		(23,312,010.00) 123,012.00	(23,231,449.00) (90,340.38)	80,561.00 (213,352.38)
447.195		0.00	0.00	0.00
447.215	SALES FOR RESALE-OTHER-TVA	0.00	(400,304.00)	(400,304.00)
447.230		0.00	0.00	0.00
447.235 447.237		0.00	(1.250,036.00)	(1,250,036.00) 0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00	(272,151.00)	(272,151.00)
447.242		0.00	(753,888.91)	(753,888.91)
447.243 447.244		0.00	0.00 (1,243,854.03)	0.00 (1,243,854.03)
447.245		0.00	0.00	0.00
447.248		0.00	0.00	0.00
447.253		0.00 (5,159,744.00)	(50,079.00)	(50,079.00)
447.255 447.255		(5,159,744.00)	0.00 (614,540.50)	5,159,744.00 (614,540.50)
447.270		0.00	(4,989.12)	(4,989.12)
447.279		0.00	0.00	0.00
447.287 447.289		0.00	(226,769.00)	(226,769.00) 0.00
447.291		0.00	0.00	0.00
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00	0.00	0.00
447.295		0.00	(145,942.00)	(145,942.00)
447.296 447.297		0.00	(3,291,088.50) 0.00	(3,291,088.50) 0.00
447.299		0.00	(66,624.00)	(66,624.00)
456.100		(2,485,832.00)	(2,094,083.88)	391,748.12
456.101		(827,724.00) 0.00	(790,305.02) 0.00	37,418.98 0.00
456.175		0.00	0.00	0.00
0 0 456.185	5 OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00
0 B 456.190		0.00	0.00 (89,727.24)	0.00 42,960,76
456.193		(132,688.00)	(09,727.24) 0.00	42,960.76
O UJ456.200	OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00	0.00	0.00
L 456.201	1 OTHER ELEC REV-CINERGY 0 OTHER ELEC REV-HMP&L	0.00	0.00	0.00 (2,740.00)
456.220		(14,000.00) 0.00	(16,740.00) 0.00	(2,740.00) 0.00
456.240	O OTHER ELEC REV-LG&E	0.00	0.00	0.00
456.245		0.00	0.00	0.00
456.270 456.271		(1,666,666.64)	(1,666,666.64) 0.00	0.00 0.00
456.272	2 OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00
456.291		0.00	0.00	0.00
456.299 555.110		0.00 2,550,174.00	0.00 3,178,858.67	0.00 628.684.67
555.130		0.00	0.00	0.00
555.135		32,701,401.00	32,711,081.60	9,680.60
555.136 555.137		0.00	0.00 0.00	0.00 0.00
555,141		0.00	8,557.00	8,557.00
555.142		0.00	0.00	0.00
555,144 555,148		0.00	2,231.60	2,231.60 0.00
555.15	5 PURCHASED POWER-MARKET POWER (VARIOUS) **	600,000.00	0.00	(600,000.00)
555.15	5 PURCHASED POWER-SOUTHERN COMPANY	0.00	16,473.00	16,473.00
555.170 555.171		0.00	0.00 0.00	0.00
555.17		0.00	0.00	0.00 0.00
555.17		3,840,900.00	3,840,900.00	0.00
555.179 555.18		0.00	0.00 0.00	0.00 0.00
555,18		0.00	0.00	0.00
555.18		0.00	1,200.00	1,200.00
555.18		359,600.00	458,147.00	98,547.00
555.189 555.192		0.00	0.00 0.00	0.00
555.193	3 PURCHASED POWER-DOMTAR PAPER COGEN	159,720.00	118,800.00	(40,920.00)
555.194 555.19		0.00	0.00	0.00
555,19		0.00	0.00 3,530.00	0.00 3,530.00
555.19	7 PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00	0.00	0.00
555.19		0.00	0.00	0.00
555.199 557.110		0.00 2,975,871.00	3,120.00 2,553,279.67	3,120.00 (422,591.33)
557,11	1 OTHER EXP-POWER SUPPLY	0.00	122,934.04	122,934.04
565.100		854,000.00	943,054.20	89,054.20
	TOTAL PRO FORMA	10,566,013.36	7,491,684.56	(3,074,328.80)

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED RE\ \*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED E

	RESPO	BIG RIVERS ELECTRIC CORPORATION'S ONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009
1	Item 14)	Refer to Big Rivers' Application, Exhibit 46, Schedule 1.12. On this
2	schedule Big	Rivers provides a calculation of pro forma interest income. Provide a
3	similar calcu	lation supporting the test year interest income amount of \$4,630,505.
4		
5	Response)	Please see the attached schedule.
6		
7	Witness)	C. William Blackburn
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32		Item 14
33		Page 1 of 3

#### Big Rivers Electric Corporation Response to the Commission Staff's Third Data Request, Item 14 Historical Test Year Ending November 30, 2008

1 2	Month Nov-07 Nov-07	Cash Equivalents TVA Deposit	Average Balance	Average Rate	Interest Income	Interest Received	Interest Receivable Balance 882,879.67 0.00
3	Dec-07	Cash Equivalents	148,224,004.80	4.78%	601,244 41	1,114,440.53	369,683.55
4	Dec-07	TVA Deposit	553,942.33	4.93%	2,318.29	2,318.29	0.00
5	Jan-08	Cash Equivalents	142,659,147 61	4.10%	495,981.18	335,632.89	530,031.84
6	Jan-08	TVA Deposit	556,130.43	4.37%	2,057 91	2,057.91	0.00
7	Feb-08	Cash Equivalents	140,473,981.18	3.69%	424,793.50	315,657.24	639,168.10
8	Feb-08	TVA Deposit	558,121.95	4.21%	1,925.14	1,925.14	0.00
9	Mar-08	Cash Equivalents	146,807,243.04	3.48%	432,225.52	816,752.78	254,640.84
10	Mar-08	TVA Deposit	560,113 48	4.34%	2,057.91	2,057.91	0.00
11	Apr-08	Cash Equivalents	144,755,003.77	2.45%	291,257.42	245,627.30	300,270.96
12	Apr-08	TVA Deposit	561,812.81	2.91%	1,340.75	1,340.75	0.00
13	May-08	Cash Equivalents	145,853,175 84	2.34%	288,765.04	227,026.40	362,009.60
14	May-08	TVA Deposit	563,175.90	2.90%	1,385.44	1,385.44	0.00
15	Jun-08	Cash Equivalents	138,844,211.27	2.49%	283,292.87	408,640.95	236,661.52
16	Jun-08	TVA Deposit	564,539.00	2.90%	1,340.75	1,340.75	0.00
17	Jul-08	Cash Equivalents	136,101,249.09	2.31%	266,170.52	242,071.31	260,760.73
18	Jul-08	TVA Deposit	565,695.41	2.03%	972 08	972.08	0.00
19	Aug-08	Cash Equivalents	147,542,219.06	2,34%	292,134.36	266,083.49	286,811.60
20	Aug-08	TVA Deposit	566,667.49	2.03%	972.08	972.08	0.00
21	Sep-08	Cash Equivalents	145,845,521.77	2.40%	286,366.04	312,717.83	260,459.81
22	Sep-08	TVA Deposit	567,623.90	2.02%	940.73	940.73	0.00
23	Oct-08	Cash Equivalents	39,006,469.58	1.31%	43,394.15	86,753.77	217,100.19
24	Oct-08	TVA Deposit	568,522.23	1.78%	855.94	855.94	0.00
25	Nov-08	Cash Equivalents	33,964,866.92	2.40%	66,947.34	242,105.14	41,942.39
26	Nov-08	TVA Deposit	569,364.37	1.77%	828.33	828.33	0.00
27	Total				3,789,567.70	4,630,504.98	-

#### Big Rivers Electric Corporation Response to the Commission Staff's Third Data Request, Item 14 Historical Test Year Ending November 30, 2008

1 2	Month Nov-07 Nov-07	Cash Equivalents TVA Deposit	128.850 590,040.39	128.860	131.100 1,000.62	131.110 1,000.00	135.000 3,725.00	136.000 146,938,223.35	134.100 552,783.18	Total 147,533,989.36 552,783.18
3 4	Dec-07 Dec-07	Cash Equivalents TVA Deposit	592,359.23		1,022.34	1,000.00	3,725.00	148,315,913.66	555,101.47	148,914,020.23 555,101.47
5 6	Jan-08 Jan-08	Cash Equivalents TVA Deposit	594,660.62		1,661.32	1,000.00	3,725.00	135,803,228.05	557,159.38	136,404,274.99 557,159.38
7 8	Feb-08 Feb-08	Cash Equivalents TVA Deposit	556,720.27		1,026.50	1,000.00	3,725.00	143,981,215.59	559,084.52	144,543,687.36 559,084.52
9 10	Mar-08 Mar-08	Cash Equivalents TVA Deposit	479,626.69		1,054.47	1,000.00	3,725.00	148,585,392.56	561,142.43	149,070,798.72 561,142.43
11 12	Арг-08 Арг-08	Cash Equivalents TVA Deposit	480,924.37		1,240.74	1,000.00	3,725.00	139,952,318.71	562,483.18	140,439,208.82 562,483.18
13 14	May-08 May-08	Cash Equivalents TVA Deposit	481,916.75		1,013.05	1,000.00	3,725.00	150,779,488.05	563,868.62	151,267,142.85 563,868.62
15 16	Jun-08 Jun-08	Cash Equivalents TVA Deposít	482,791.65		1,607.93	1,000.00	3,725.00	125,932,155.11	565,209.37	126,421,279.69 565,209.37
17 18	Jul-08 Jul-08	Cash Equivalents TVA Deposit	529,363.68		1,860.47	1,000.00	3,725.00	145,245,269.34	566,181.45	145,781,218.49 566,181.45
19 20	Aug-08 Aug-08	Cash Equivalents TVA Deposit	508,854.55		1,182.99	1,000.00	3,725.00	148,788,457.09	567,153.53	149,303,219.63 567,153.53
21 22	Sep-08 Sep-08	Cash Equivalents TVA Deposit	509,861.72		1,330.36	1,000.00	3,725.00	45,056,366.79	568,094.26	45,572,283.87 568,094.26
23 24	Oct-08 Oct-08	Cash Equivalents TVA Deposit	437,777.02	58,500.00	1,340.47	1,000.00	3,725.00	31,938,312.80	568,950.20	32,440,655.29 568,950.20
25 26	Nov-08 Nov-08	Cash Equivalents TVA Deposit	438,550.36	58,552.61	47,504.11	1,000.00	3,725.00	34,939,746.47	569,778.53	35,489,078.55 569,778.53
27 28	Dec-08 Dec-08	Cash Equivalents TVA Deposit	414,228.25	58,621.49	1,468.09	1,000.00	3,725.00	38,423,956.90	570,634.47	38,902,999.73 570,634.47
29 30	Jan-09 Jan-09	Cash Equivalents TVA Deposit	414,534.51	58,662.50	204.91	1,000.00	3,725.00	26,010,654.30	570,866.62	26,488,781.22 570,866.62
31 32	Feb-09 Feb-09	Cash Equivalents TVA Deposit	401,069.98	58,686.44	1,745.59	1,000.00	3,725.00	33,849,113.98	571,076.30	34,315,340.99 571,076.30
33 34	Mar-09 Mar-09	Cash Equivalents TVA Deposit	395,646.59	58,696.82	1,385.00	1,000.00	3,725.00	35,310,625.45	571,308.45	35,771,078.86 571,308.45

1	Item 15) Refer to Big Rivers' Application, Exhibit 46, Schedule 1.13. Big Rivers								
2	proposes two adjustments, normalization of industrial sales and temperature								
3	normalization, to test year kWh sales. It appears that Big Rivers only adjusted test year								
4	revenues to account for these changes in sales volumes and that no adjustment was made								
5	to account for the corresponding change in purchased power costs. Is this correct? If								
6	yes, explain why purchased power costs were not also adjusted.								
7									
8	<b>Response)</b> Big Rivers' intention with Exhibit 46, Schedule 1.13, is a proposed								
9	adjustment to revenue for a normalization of industrial sales and temperature								
10	normalization. This schedule does not include an adjustment for purchased power costs.								
11									
12	The related adjustment to purchase power cost was reflected on line 6 of Exhibit Seelye-								
13	2, Schedule 1.11.								
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15	Witness) C. William Blackburn								
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33	Item 15 Page 1 of 1								

1	Item 16) Refer to Big Rivers' Response to Commission Staff's First Data Request,							
2	Item 19 b., pages 1 – 5.							
3	a. Revenue accounts 447.101 – 447.299 are listed on pages 2 and 3.							
4	For each of these revenue accounts, describe the customers whose revenues are recorded							
5	in the account, state the tariff applied by Big Rivers to generate the revenue and state							
6	whether the sales are actually for "resale" as indicated by the account titles.							
7	b. Account 565.100 – Transmission of Electricity by Others is shown	l						
8	on page 4 of 5. The five-year comparison shows that this expense increased from \$1.322							
9	million in 2006 to \$5.120 in 2007 and then decreased to \$2.964 million in the test year.							
10	1) Provide an explanation of all items that are typically							
11	recorded in this account.							
12	2) Explain the spike in this expense for 2007 when compared							
13	to the other years.							
14	c. Account 923.103 – Outside Services – Generation is shown on							
15	page 5 of 5. The five-year comparison shows that this account increased from \$2.849							
16	million in 2007 to \$4.362 million in the test year.							
17	1) Provide an explanation of all items that are typically							
18	recorded in this account.							
19	2) Explain the spike in this expense for the test year when							
20	compared to the 2007.							
21								
22	<b>Response)</b> Big Rivers Electric Corporation ("Big Rivers") is an electric							
23	generation and transmission cooperative that supplies wholesale power to its three							
24	member distribution cooperatives (Kenergy Corp., Jackson Purchase Energy Corporation	l,						
25	and Meade County Rural Electric Cooperative Corporation) under all requirements							
26	contracts, applying the tariffs as approved by the Commission. Big Rivers sells power							
27	under separate non-tariff contracts to Kenergy Corp. for a portion of two aluminum							
28	smelters' load (Century & Alcan) and as backup support for a co-generator operated by							
29	Domtar Paper. Finally, Big Rivers markets power to nonmember utilities and power							
30	marketers when it is economically feasible to do so. The information requested for each							
31								
32	Item 16							
33	Page 1 of 5							

of the revenue accounts 447.101 - 447.299 is provided on the "Big Rivers Electric 1 2 Corporation – Sale for Resale" schedule attached. All sales of electricity made by Big Rivers are for "resale". 3

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b.1) Account 565.100 – Transmission of Electricity by Others records Big Rivers' expense incurred for transmission services provided by other utilities for wheeling power into or out of Big Rivers' system.

The spike in account 565.100 for 2007 is the result of an 9 2) 10 agreement between Big Rivers and Kenergy Corp. (a Big Rivers' member distribution cooperative) to purchase power off-system from Morgan Stanley Capital Group, Inc. 11 ("Morgan Stanley") to meet certain power needs of two of Kenergy Corp.'s customers 12 (Century/Alcan - "Aluminum Smelters"). In connection with the Morgan Stanley power 13 purchase agreement, Big Rivers entered into an agreement with Southern Illinois Power 14 15 Cooperative (SPIC) to acquire the use of certain MISO (Midwest Independent System Operator, Inc.) transmission rights held by SIPC. These SIPC transmission rights 16 allowed Big Rivers' to wheel power from the Morgan Stanley power source across MISO 17 to the Big Rivers' system border allowing the power to ultimately be delivered to the 18 Aluminum Smelters. The power purchase cost incurred as a result of the Morgan Stanley 19 20 agreement is reflected in account 555.192 - Purchased Power-Morgan Stanley (Big Rivers' response to Item 19b. of the Commission Staff's First Data Request, page 4 of 5), 21 and Big Rivers' recovery of both the power purchase costs and transmission services 22 expense is reflected in account 447.191 – Sales for Resale-RUS-KE(Kenergy Corp.)-23 Century/Alcan (Big Rivers' response to Item 19b. of the Commission Staff's First Data 24 25 Request, page 2 of 5). 26

27

28

29

Account 923.103 – Outside Services-Generation records Big c.1) Rivers' fees and expenses incurred for outside professional and general services provided by attorneys, accountants, auditors, actuaries, appraisers, engineering consultants,

- management consultants, negotiators, and tax consultants, to the extent that such services 30
- 31 32

33

Item 16 Page 2 of 5

923.103 over the past five years are related to the early termination of the E.ON U.S. lease transaction.

2) The spike in account 923.103 for the test year, as compared to
2007, results primarily from two factors: 1) a "cap" reached on the "Unwind Transaction"
cost sharing letter agreement dated November 1, 2004, whereby WKE (Western
Kentucky Energy Corporation – a subsidiary of E.ON U.S.) agreed to reimburse Big
Rivers for certain costs and expenses it may incur in its pursuit of the early termination of
the E.ON U.S ("E.ON") lease transaction ("Unwind Transaction"); and, 2) an intensified
effort made during the test year period to close the "Unwind Transaction."

Under the cost sharing letter agreement WKE agreed to reimburse Big 11 Rivers 75% of certain costs and expenses incurred by it up to a total of \$16.5 million (the 12 "cap") prior to consummation of the "Unwind Transaction." In addition, the November 13 14 1, 2004, cost sharing letter agreement provided that WKE would reimburse Big Rivers for the other 25% of costs incurred upon the "Unwind Transaction" Closing Date. In the 15 first quarter of 2008, 75% of the cumulative costs incurred by Big Rivers related to the 16 "Unwind Transaction" exceed the "cap" established by the November 1, 2004, cost 17 18 sharing letter agreement, at which time Big Rivers entered into negotiations with E.ON to 19 amend the cost sharing agreement. In a letter agreement dated May 1, 2008, E.ON 20 amended the cost sharing agreement with an effective date of April 3, 2008, to provide for the continuation of WKE's 75% reimbursement of Big Rivers "Unwind Transaction" 21 22 costs and expenses, with the understanding that Big Rivers would reimburse WKE such amounts if the "Unwind Transaction" was consummated. However, this amendment did 23 not cover those "Unwind Transaction" costs and expenses incurred by Big Rivers from 24 25 the point at which the "cap" was reached on the November 1, 2004 cost sharing letter agreement and the effective date (April 3, 2008) of the amendment established by the 26 27 May 1, 2008 letter agreement. This gap in the cost sharing agreements with E.O.N. 28 resulted in Big Rivers expensing approximately \$1.1 million more costs and expenses to 29 account 923.103 in the test year period when compared to 2007.

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1	Big Rivers intensified its efforts relating to the "Unwind Transaction"							
2	during the test year period anticipating a closing of the "Unwind Transaction" to occur							
3	sometime in 2008. In addition, different issues related to the "Unwind Transaction" were							
4	addressed during the test year period resulting in different costs and expenses being							
5	incurred versus those reflected for 2007. Therefore, it was a combination of Big Rivers							
6	increased efforts and the issues related to the "Unwind Transaction" that were addressed							
7	during the test year period that accounts for the remaining \$0.4 million of the spike in test							
8	year costs when compared to 2007.							
9	Note that Big Rivers' "Unwind" cost share was eliminated for rate-							
10	making purposes on Exhibit Seelye-2, Schedule 1.02.							
11								
12	Witness) C. William Blackburn							
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32 33	Item 16							
22	Page 4 of 5							

Big Rivers Electric Corporation Sales for Resale, Item 16a						
Account						
Number	Account Title	Customer Name	Customer Description	Tariff	Sale for Resale	
447.101	SALES FOR RESALE - RUS - KE - RURAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3	Yes	
447.110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.114	SALES FOR RESALE-RUS-KE-ALERIS INTERNAT	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.119	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.124	SALES FOR RESALE-RUS-KE-ACCURIDE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.126	SALES FOR RESALE-RUS-KE-KB ALLOYS	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
447.131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-TYSON FOODS	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-PATRIOT COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-KE-DOTIKI #4	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-MC-RURAL	Meade County Rural Electric Cooperative Corporation	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3	Yes	
	SALES FOR RESALE-RUS-JP-RURAL	Jackson Purchased Energy Corporation	Big Rivers' Member Distribution Cooperative	the second se		
	SALES FOR RESALE-RUS-JP-SHELL OIL	Jackson Purchased Energy Corporation	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3 Rate Schedule C-7	Yes	
	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	PowerSouth Energy Cooperative	Non-Member Utility	Non-Tariff/Market	Yes Yes	
	SALES FOR RESALE-RUS-OGLETHORPE POWER	Oglethorpe Power Corporation	Non-Member Utility	Non-Tariff/Market		
	SALES FOR RESALE-RUS-SIPC	Southern Illinois Power Cooperative	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-RUS-ASSOC ELEC COOP	Associated Electric Cooperative, Inc.	Non-Member Utility		Yes	
	SALES FOR RESALE-RUS-EAST KENTUCKY	East Kentucky Power Cooperative	Non-Member Utility	Non-Tariff/Market Non-Tariff/Market	Yes Yes	
	SALES FOR RESALE-RUS-HEREC	Hoosier Energy Rural Electric Cooperative, Inc.	Non-Member Utility			
	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	Kenergy Corp.		Non-Tariff/Market	Yes	
	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Non-Tariff/Contract	Yes	
	SALES FOR RESALE-RUS-WESTERN FARMERS ELE		Big Rivers' Member Distribution Cooperative	Non-Tariff/Contract	Yes	
	SALES FOR RESALE-OTHER-TVA	Western Farmers Electric Cooperative	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-SIGECO	Tennesse Valley Authority	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-SIGECO	Southern Indiana Gas & Electric Company	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-LEM	LG&E Energy Marketing, Inc.	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-LG&E/RU	Louisville Gas & Electric/Kenucky Utilities	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	The Energy Authority, Inc.	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-PROGRESS ENERGY	Midwest Independent Transmission System Operator, Inc.	Regional Transmission Organization	Non-Tariff/Market	Yes	
		Progress Energy Ventures, Inc.	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-PJM	PJM Interconnection, L.L.C.	Regional Transmission Organization	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	Entergy-Koch Trading, LP	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	DTE Energy Trading, Inc.	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	Sothern Company Sevices, Inc.	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	Wasbash Valley Power Association, Inc.	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-CARGILL POWER MKT	Cargill Power Markets, LLC	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	Cincinnati Gas & Electric Company	Non-Member Utility	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-MORGAN STANLEY	Morgan Stanley Capital Group Inc.	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-CONSTELLATION PWR	Constellation Energy Commodities Group, Inc.	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-EAGLE ENERGY	Eagle Energy Partners, LP	Power Marketer	Non-Tariff/Market	Yes	
	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	Merrill Lynch Commodities,Inc.	Power Marketer	Non-Tariff/Market	Yes	
47.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	Tenaska Power Services Co.	Power Marketer	Non-Tariff/Market	Yes	

Refer to Big Rivers' Application, Exhibit 25 and Exhibit 47, pages 38 -Item 17) 1 2 48. Exhibit 25 is an adjusted statement of cash revenue requirements that shows a 3 revenue deficiency of \$24.9 million, the amount of the revenue increase sought by Big Rivers in this case. In referenced pages of Exhibit 47, Mr. Blackburn discusses Big 4 Rivers' current low levels of cash reserves, due primarily to the PMCC leveraged lease 5 buyout, and the need to replenish those reserves in order to have cash available for 6 7 unanticipated costs. Exhibit 25 appears to include only annual, recurring cash revenue 8 a. 9 requirements and no provision has been included for the accumulation of cash reserves necessary to meet anticipated costs. State whether the cash revenue deficiency of \$24.9 10 million as shown in Exhibit 25 includes a provision for the accumulation of cash reserves 11 in excess of Big Rivers' projected annual recurring cash revenue requirements. 12 If Exhibit 25 does include a provision for the accumulation of cash 13 b. reserves, identify the amount and where it is included on Exhibit 25. 14 If Exhibit 25 does not include a provision for the accumulation of 15 c. cash reserves, state why Big Rivers did not include such a provision and discuss how the 16 requested rate increase addresses the concerns noted by Mr. Blackburn. 17 18 The cash revenue deficiency of \$24.9 million does not include a 19 **Response**) a. provision for accumulation of cash reserves in excess of Big Rivers' Projected annual 20 recurring cash revenue requirements. 21 b. Not applicable. 22 The rate relief requested is the minimum necessary for Big Rivers 23 c. to avoid insolvency in January 2010 and also the minimum necessary for Big Rivers to 24 meet its ongoing expenses thereafter. While Big Rivers does believe that it is necessary 25 to build cash reserves for it to be in a position of financial stability and for it to be able to 26 meet unanticipated costs, it did not include in its revenue requirement in this case 27 amounts that would allow it to accumulate cash reserves because Big Rivers wanted the 28 29 rate increase to be as small as possible. Big Rivers continues to work towards closing the unwind transaction that the Commission approved in Case No. 2007-00455, and as the 30 31 32 Item 17 33

Page 1 of 2

Commission is aware, if that transaction closes, the relief requested in the present case will no longer be necessary. Big Rivers felt it was necessary to seek the proposed rate relief in case the unwind transaction did not close or took longer than anticipated to close. However, Big Rivers only wanted to seek the minimum rate relief that would be necessary for it to survive, and it did not want to seek additional amounts to build cash until after a final resolution of the unwind transaction is achieved. If the unwind transaction is abandoned, Big Rivers may need to seek an additional rate increase to enable it to build cash reserves, and Big Rivers has already committed to file for a review of its rates in 2011, which will enable the Commission to ensure that Big Rivers' rates are sufficient on an ongoing basis. If unanticipated costs arise before then, Big Rivers may have to seek additional rate relief to meet those needs. C. William Blackburn Witness)

1	Item 18) Refer to Exhibit 40 of the application, page 3 of 3, the Statement of								
2	Operations. Confirm that Historical Period Electric Energy Revenues of \$208,542,899								
3	includes the \$112,962,284 total revenues shown on Exhibit 46, Seelye-3, page 1 of 1. If								
4	this is the case, provide a detailed breakdown of the additional \$95,580,615 included on								
5	line 2 of Exhibit 40. If this is not the case, provide a detailed breakdown of the Historical								
6	Period Electric Revenues of \$208,542,899.								
7									
8	<b>Response)</b> Yes, the Historical Period Electric Energy Revenues of \$208,542,899								
9	include the \$112,962,284 member tariff revenue shown on Exhibit 46, Seelye-3. The								
10	detailed breakdown of the entire \$208,542,899 (\$112,962,284 member tariff sales +								
11	\$95,580,615 other sales) is attached.								
12									
13	Witness) C. William Blackburn								
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33	Item 18 Page 1 of 2								

Account #	Account Description	Amount
447101	SALES FOR RESALE - RUS - KE - RURAL	(42,881,873)
447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834)
447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492)
447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,065,611)
447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,390)
447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856)
447118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,966)
447119	SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206)
447124	SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079)
447125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803)
447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(345,324)
447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(15,843)
447132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(1,053,008)
447133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(75,565)
447134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(140,705)
447135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661)
447137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724)
447138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,017)
447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(168,554)
447140	SALES FOR RESALE-RUS-MC-RURAL	(17,008,862)
447151	SALES FOR RESALE-RUS-JP-RURAL	(24,405,826)
447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082)
	Member Tariff Sales	(112,962,284)
447171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400)
447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080)
447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135)
447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012)
447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797)
447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,624)
447215	SALES FOR RESALE-OTHER-TVA	(2,031,271)
447235	SALES FOR RESALE-OTHER-LEM	(5,146,499)
447237	SALES FOR RESALE-OTHER-LG&E/KU	(14,668)
447241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532)
447242	SALES FOR RESALE-OTHER-MISO	(6,631,872)
447244	SALES FOR RESALE-OTHER-PJM	(3,375,631)
447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225)
447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159)
	SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325)
	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529)
	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,952)
	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905)
	Other Sales	(95,580,615)
	Electric Energy Revenues	(208,542,899)

	Refer to Exhibit 46, Seelye-2, Schedule 1.13.						
1 <b>Item 19)</b> 2	a. Provide all calculations and workpapers supporting the						
	temperature normalization adjustment of \$1,026,905.						
4	b. Provide a narrative explanation of the regression models.						
5	c. Explain why a 20-year average was used rather than a 30-year						
6 average an	d provide the amount of the temperature normalization adjustment if a 30-year						
7 average is	used.						
8	d. Explain all differences in the methodology used in this weather						
9 normalizat	ion adjustment with that proposed by Mr. Seelye in the recent Kentucky						
10 Utilities C	ompany and Louisville Gas and Electric Company rate cases <sup>1</sup> .						
11							
12 <b>Response</b>	a. Exhibit Seelye-2, Schedule 1.13 shows the energy and demand						
13 componen	ts used in the calculation of the \$1,026,905. Exhibit Seelye-3 shows the test						
14 year billin	g determinants for demand and energy while the attached Item 19a. contains						
15 the normal	ized billing determinants.						
16	b. Regression models were developed to normalize rural system						
17 energy sol	d by Big Rivers to Kenergy Corporation, Jackson Purchase Energy						
18 Corporatio	n, and Meade County RECC for the twelve months ending November 2008.						
19 The model	for each cooperative specifies a relationship between monthly energy sales, a						
20    trending co	omponent, heating degree days, and cooling degree days. Each model also						
21    includes a	a autoregressive parameter to correct for first-order autocorrelation. The model						
	s and associated statistics follow.						
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32	Item 19						
	Page 1 of 6						

#### MEADE COUNTY RECC

2	Variable	Coefficient	StdErr	T-Stat	P-Value
3	CONST	20730588.349	1472603.849	14.078	0.00%
4	TrendData.TimeTrend	67725.691	20341.217	3.329	0.18%
5	Energy.HDD_E_01	25928.800	961.213	26.975	0.00%
6	Energy.HDD_E_02	22837.068	956.358	23.879	0.00%
7	Energy.HDD_E_03	22470.431	1371.324	16.386	0.00%
8	Energy.HDD_E_04	15627.566	2583.349	6.049	0.00%
9	Energy.HDD_E_10	15888.831	3001.646	5.293	0.00%
10	Energy.HDD_E_11	18795.436	1471.527	12.773	0.00%
11	Energy.HDD_E_12	25163.002	911.019	27.621	0.00%
12	Energy.CDD_E_05	38348.924	5036.615	7.614	0.00%
13	Energy.CDD_E_06	34361.416	2321.343	14.802	0.00%
14	Energy.CDD_E_07	40482.246	1975.031	20.497	0.00%
15	Energy.CDD_E_08	40941.909	1812.109	22.594	0.00%
16	Energy.CDD_E_09	36700.179	3702.294	9.913	0.00%
17	Energy.CDD_E_10	25140.471	10796.698	2.329	2.49%
18	AR(1)	0.574	0.127	4.528	0.01%
19					

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#### JACKSON PURCHASE

2	Variable	Coefficient	StdErr	T-Stat	P-Value
3	CONST	31827214.356	1802260.032	17.660	0.00%
4	TrendData.TimeTrend	125196.725	24657.373	5.077	0.00%
5	Energy.HDD_P_01	26476.216	1264.508	20.938	0.00%
6	Energy.HDD_P_02	20995.659	1291.899	16.252	0.00%
7	Energy.HDD_P_03	20535.063	1952.194	10.519	0.00%
8	Energy.HDD_P_04	11579.012	3652.528	3.170	0.29%
9	Energy.HDD_P_10	12114.338	4527.917	2.675	1.07%
10	Energy.HDD_P_11	16171.888	1984.448	8.149	0.00%
11	Energy.HDD_P_12	26207.505	1206.687	21.719	0.00%
12	Energy.CDD_P_05	52691.485	5408.572	9.742	0.00%
13	Energy.CDD_P_06	56850.208	2804.237	20.273	0.00%
14	Energy.CDD_P_07	63732.391	2384.886	26.723	0.00%
15	Energy.CDD_P_08	64290.109	2236.107	28.751	0.00%
16	Energy.CDD_P_09	56171.010	4527.236	12.407	0.00%
17	Energy.CDD_P_10	47819.135	16513.931	2.896	0.60%
18	AR(1)	0.578	0.129	4.485	0.01%
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#### **KENERGY CORPORATION**

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2	Variable	Coefficient	StdErr	T-Stat	P-Value
3	CONST	61199689.489	1505623.352	40.647	0.00%
4	TrendData.TimeTrend	160058.716	20536.654	7.794	0.00%
5	Energy.HDD_E_01	45497.781	1586.139	28.685	0.00%
6	Energy.HDD_E_02	36329.950	1738.992	20.891	0.00%
7	Energy.HDD_E_03	34760.571	2336.849	14.875	0.00%
8	Energy.HDD_E_04	20716.636	5129.603	4.039	0.01%
9	Energy.HDD_E_10	26088.724	5368.989	4.859	0.00%
10	Energy.HDD_E_11	30304.017	2735.853	11.077	0.00%
11	Energy.HDD_E_12	46754.222	1701.450	27.479	0.00%
12	Energy.CDD_E_05	98898.765	10346.210	9.559	0.00%
13	Energy.CDD_E_06	99159.704	4489.567	22.087	0.00%
14	Energy.CDD_E_07	111777.333	3458.869	32.316	0.00%
15	Energy.CDD_E_08	113717.237	3363.953	33.805	0.00%
16	Energy.CDD_E_09	107214.900	6955.147	15.415	0.00%
17	Energy.CDD_E_10	82586.139	22511.385	3.669	0.04%
18	AR(1)	0.543	0.098	5.521	0.00%
19					

Degree days for Evansville, Indiana were used to represent the Kenergy Corporation and Meade County RECC service territories, and degree days for Paducah, Kentucky were used to represent the Jackson Purchase Energy Corporation territory. Normal degree days were represented as averages for the 20 years ending December 2008.

Normal energy sales were computed for each month as actual sales plus the monthly
degree day coefficient times the difference between normal and actual degree days.

1	c. Big Rivers collects degree days from the National Oceanic and									
2	Atmospheric Administration for Paducah, Kentucky and Evansville, Indiana. Data for									
3	the Paducah site (airport) is only available for years beginning 1984; therefore, a 30-year									
4	average cannot be computed for the Paducah station. As a result, Big Rivers is not able									
5	to provide weather normalized energy estimates based on 30 years. Many utilities across									
6	the country now compute normal degree days on 20 years or less, rather than 30 years.									
7	Research conducted by Big Rivers' consultant, GDS Associates, Inc., indicates that 16 of									
8	31 electric utilities interviewed across the U.S. and Canada base normal degree days on									
9	20 years or less, while 1 uses 25 years, and 14 use 30 years (Load Forecasting Practices									
10	and Methodology Benchmark Study, March 2007).									
11										
12										
13	d. The differences between the weather normalization adjustment									
14	prepared under the supervision of Mr. Blackburn as set forth in Schedule 1.13 and the									
15	weather normalization proposed by Mr. Seelye in the recent Kentucky Utilities Company									
16	(KU) and Louisville Gas and Electric Company (LG&E) rate cases are as follows:									
17	(i) Die Diesele en ether terrere die die ether in the terrere die ether terre									
18	(i) Big River's weather temperature normalization adjustment was an									
19	adjustment of <u>wholesale</u> sales under Big River's rural delivery point									
20	service, whereas the KU and LG&E weather normalization adjustments									
21	were adjustments of <i>retail</i> sales under various rate schedules;									
22	(ii) Die Divorte weether terre entrue nerre liestien e dieste entrue									
23	(ii) Big River's weather temperature normalization adjustment was									
24	developed using a multivariable regression which included heating degree									
25	days, cooling degree days and a trend variable as independent variables; whereas the KU and LG&E weather normalization adjustments were									
26										
27	days cooling degree days maximum and minimum daily temperature									
28										
29	and non-temperature variables as independent variables,									
30										
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32	Item 19									
33	Page 5 of 6									

1		(iii) Big River's weather temperature normalization adjustment was
2		developed using a regression analysis which analyzed monthly member
3		sales data for a four year period, whereas the KU and LG&E weather
4		normalization adjustments were developed using a regression analysis
5		which analyzed daily class sales data for a one-year period;
6		
7		(iv) Big River's weather temperature normalization adjustment
8		represented an adjustment of sales to reflect 20-year average heating and
9		cooling degree days, whereas the KU and LG&E weather normalization
10		adjustments represented adjustments of sales to reflect a one standard
11		deviation bandwidth centered on 30-year average heating and cooling
12		degree days;
13		
14	Witness)	C. William Blackburn
15		William Steven Seelye
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NORMALIZED										
Year	Month	MCRECC_MWH	JPEC_MWH	KENERGY_MWH	TOTAL_MWH		MCRECC_MW	JPEC_MW	KENERGY_MW	TOTAL_MW
2007	12	48,377	63,505	114,989	226,871		102.4	125.3	229.2	456.9
2008	1	52,350	66,010	122,172	240,532		113.7	131.1	248.6	493.4
2008	2	45,109	58,076	105,497	208,682		99.4	120.1	221.6	441.1
2008	3	40,399	52,679	98,200	191,278		91.5	110.2	208.3	410.0
2008	4	29,989	44,070	77,690	151,749		69.0	95.3	164.8	329.1
2008	5	30,551	50,351	83,250	164,152		69.2	119.0	191.8	380.0
2008	6	35,850	60,745	101,348	197,943		84.4	141.1	232.3	457.8
2008	7	42,437	71,297	119,202	232,936		90.1	154.0	256.5	500.6
2008	8	41,302	67,101	114,975	223,378		89.8	144.9	246.1	480.8
2008	9	31,516	51,388	87,496	170,400		78.6	124.8	212.9	416.3
2008	10	30,223	45,831	81,133	157,187		65.6	99.1	171.0	335.7
2008	11	37,731	51,034	92,680	181,445		84.7	105.8	190.4	380.9
TOTAL		465,834	682,087	1,198,632	2,346,553		1,038.4	1,470.7	2,573.5	5,082.6

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	RESP	BIG RIVERS ELECTRIC CORPORATION'S ONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009					
1	Item 20)	Provide a copy of Exhibit 46, Seelye-4 electronically on CD-ROM in					
2	Microsoft Excel format with all formulas intact and unprotected.						
3							
4	Response)	See attached CD.					
5							
6	Witness)	William Steven Seelye					
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	RESPO	BIG RIVERS ELECTRIC CORPORATION'S ONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST TO BIG RIVERS ELECTRIC CORPORATION PSC CASE NO. 2009-00040 May 4, 2009
1	Item 21)	Refer to Exhibit 47, pages 58 and 59. These pages discuss a decrease in
2	load for Card	linal River and KMMC, LLC. Explain whether these load decreases are
3	expected to b	be temporary or permanent.
4		
5	Response)	These load decreases are expected to be permanent. Cardinal River has
6	gone out of b	ousiness and KMMC closed this mine due to geological problems.
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8	Witness)	C. William Blackburn
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