COMMONWEALTH OF KENTUCKY BEFORE THE PUBLIC SERVICE COMMISSION

| In the Matter of: |) | |
|-------------------------------------|---|------------------------------|
| The Application of Jackson Purchase |) | CASE NO. 2011-00057 |
| Energy Corporation for Approval of | , | CASE NO. 2011-0003/ |
| Flow Through Rates Pursuant to |) | RECEIVED |
| KRS 278.455 |) | |
| | | FEB 0 1 2012 |
| | | PUBLIC SERVICE COMMISSION |

REFUND REPORT OF JACKSON PURCHASE ENERGY CORPORATION

Pursuant to the Commission's Order dated November 17, 2011, Jackson Purchase Energy Corporation ("JPEC") submits the following refund report.

Whereas, on June 8, 2011, JPEC filed an Application, pursuant to KRS 278.455(2), with this Commission for approval of rates to flow-through an increase requested by its wholesale supplier, Big Rivers Electric Corporation, in Case Number 2011-00036. This Commission, by Order dated March 17, 2011, suspended Big Rivers' proposed rates from taking effect until September 1, 2011. On September 1, 2011, JPEC implemented the interim rates, subject to refund, JPEC hereby notifies the Commission that it elects to place those rates into effect on September 1, 2011, subject to refund, pending the issuance of a final order by the Commission in Case Number 2011-00036. On November 17, 2011, the Commission entered an Order approving final rates which necessitated a refund from JPEC to its customers for any amounts billed under the interim rates.

Per the Commission's Order, JPEC was required to provide a refund of any overpayments no later than sixty days from the date of the Commission's order. Further, JPEC was required to submit a written description of its efforts to refund all amounts due to its customers within seventy-five (75) days of the date of this order. This report will serve as such response.

JPEC, through its IT provider, saved all billing data for cycles which included usage days from September 1 through November 17, 2011. JPEC calculated the differential between the rates that were used to calculate bills during this usage period and the final rates. Exhibit "A" attached hereto and incorporated herein by reference, shows the interim rates, new rates, and the differential. This differential was entered into custom programming which took the original billing determinates and applied the differential, generating a refund calculation for each member/customer. Additionally, Member/customers who were penalized as a result of a late payment during the period in question were identified and the penalty was recalculated based on the billed amount using final rates. School and sales taxes were recalculated based on the lower billing amount. Finally, an interest refund component was calculated based upon the number of days between the original due date of the bill and the due date of the bill on which the refund was applied.

The vast majority of member/customers during the September 1 through November 7, 2011 time period were still current member/customers during the refund period; however there were 251 member/customers who were not current customers. Those member/customers were mailed checks for the calculated refund amount.

Exhibit "B", attached hereto and incorporated herein by reference, details by Rate Code the refund component for each billing determinant.

Respectfully Submitted,

Charles G. Williamson, III

Vice-President Accounting & Finance for Jackson Purchase Energy Corporation

Denton & Keuler, LLP

PO Box 929

Paducah KY 42002-0929

Phone: (270) 443-8253

Fax: (270) 442-6000

By: ____

Melissa D. Yates

COUNSEL FÖR JACKSON PURCHASE

ENERGY CORPORATION

I hereby certify that the foregoing has been served by facsimile (502-564-3460) and federal express delivery of a true and correct copy to:

MR JEFF DEROUEN EXECUTIVE DIRECTOR KENTUCKY PUBLIC SERVICE COMMISSION 211 SOWER BLVD. FRANKFORT KY 40602

on this 31st day of January, 2012.

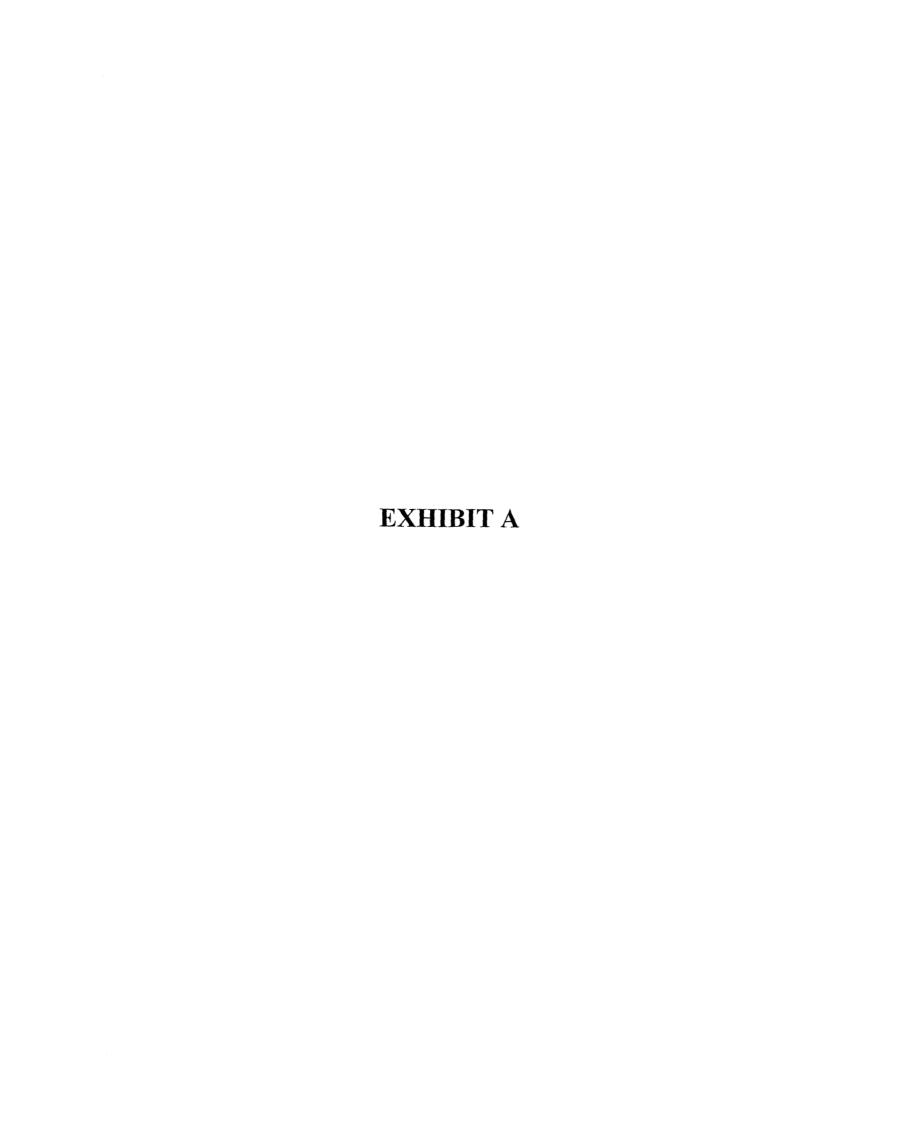
Melissa D. Yates

I hereby certify that the foregoing has been served by U. S. Postal Service of a true and correct copy to:

OFFICE OF THE ATTORNEY GENERAL OFFICE OF RATE INTERVENTION 1024 CAPITAL CENTER DRIVE SUITE 200 FRANKFORT KY 40601-8204

on this 31st day of January, 2012.

Melissa D. Yates



Proposed Rates (Used from September 1, 2011 until Final Order) Jackson Purchase Energy Corporation PSC Case 2011-00057 Exhibit A, Page 1 of 3

| | | | | | | 6 | | |
|--|---------------------|---|------------------------|------------------|---------------------------|----------------------|----------------------|-----------------------|
| | | | | Contra 2 | Phase in Rates | | | Cools 0 |
| Data to be hilled (annualizate) | | | | Cycle 2 | Cycle 3 | Cycle 4 | Cycle 1 | Cycle 9 |
| Date to be billed (approximate) | | | | 9/9/11 | | 9/21/11 | 9/29/11 | 10/5/11 |
| Last Read Date - August Last Read Date - September | | | | 8/3/11 9/1/11 | , , | 8/17/11 9/16/11 | 8/24/11 9/23/11 | 8/31/11 9/30/11 |
| Days in Billing Period | | | | 29 | | 30 | 30 | 3/30/11 |
| Days in Billing Period from and including 9/1/2 | 011 (new rates) | | | 1 | | 16 | 23 | 30 |
| Days in Billing Period before 9/1/2011 (old rate | | | | 28 | | 14 | 7 | 0 |
| Dayo in Dining Conou Delote of the Con Telect | .5, | | | 20 | 2.1 | ** | • | O |
| Base Date (Do not change) | 8/31/2011 | <this is="" td="" the<=""><td>last day at the</td><td>old rate.</td><td></td><td></td><td></td><td></td></this> | last day at the | old rate. | | | | |
| | Rate Prior | | (Full Cycle) | | Division in the | <i>(</i> 0 | | |
| | to 2011-00057 | Inoroneo | Proposed | Cycle 2 | Phase in Rates Cycle 3 | Cycle 4 | | Cycle 9 |
| | 2011-00031 | Increase | Rate | Cycle 2 | Cycle 5 | Cycle 4 | Cycle 1 | Cycle 9 |
| Schedule R - Residential | | | | | | | | |
| Facilities Charge | \$ 9.00 | \$ 0.61 | \$ 9.61 | \$ 9.02 | \$ 9.18 | \$ 9.33 | \$ 9.47 | \$ 9.61 |
| Energy Charge | \$0.072859 | \$ 0.004929 | \$0.077788 | 0.073029 | 0.074338 | 0.075488 | 0.076638 | 0.077788 |
| - | | | | | | | | |
| Schedule C-1 Small Commercial Single Ph | ise | | | | | | | |
| Facilities Charge | \$ 10.00 | \$ 0.68 | \$ 10.68 | \$ 10.02 | \$ 10.20 | \$ 10.36 | \$ 10.52 | \$ 10.68 |
| Energy Charge | \$0.073869 | \$ 0.004998 | \$0.078867 | 0.074041 | 0.075368 | 0.076535 | 0.077701 | 0.078867 |
| | | | | | | | | |
| Schedule C-3 Small Commercial Three Pha | | | | | | | | |
| Facilities Charge | \$ 18.00 | \$ 1.22 | \$ 19.22 | | | \$ 18.65 | | \$ 19.22 |
| Energy Charge | \$0.070139 | \$ 0.004745 | \$0.074884 | 0.070303 | 0.071563 | 0.072670 | 0.073777 | 0.074884 |
| Schedule D - Commercial and Industrial De | | 2 000 1/14 | | | | | | |
| Facilities Charge | | \$ 2.37 | \$ 37.37 | \$ 35.08 | \$ 35.71 | \$ 36.26 | \$ 36.82 | \$ 37.37 |
| Demand Charge | \$ 35.00 \$ 6.50 | \$ 0.44 | \$ 6.94 | | | | \$ 56.84 | \$ 57.57 |
| Energy Charge: | ψ 0.50 | Ψ 0.44 | φ 0.54 | J 0.52 | \$ 0.03 | \$ 0.73 | Ş 0.64 | Ş 0.54 |
| First 200 KWH per KW, per KWH | \$0.044969 | \$0.003042 | \$0.048011 | \$0.045074 | \$0.045882 | \$0.046591 | \$0.047301 | \$0.048011 |
| Next 200 KWH per KW, per KWH | \$0.037669 | \$0.002548 | | | | \$0.039028 | \$0.039622 | \$0.040217 |
| Next 200 KWH per KW, per KWH | \$0.033959 | \$0.002297 | | | | \$0.035184 | \$0.035720 | \$0.036256 |
| Over 600kWh per KW per month, per KWh | \$0.030359 | \$0.002054 | | 1 | | \$0.031454 | \$0.031934 | \$0.032413 |
| over easily in per mental per man | 40.000 | 40.00200 | ************* | 40.000.00 | 70.0003.0 | ¥0.002.0 | ψ0.00±50. | 40,002 120 |
| | | | | | | | | |
| Schedule I-E - Large Commercial and Indus | trial - Existing | | | | | | | |
| Service Charge | \$ 300.00 | \$ 20.30 | \$ 320.30 | \$ 300.70 | \$ 306.09 | \$ 310.83 | \$ 315.56 | \$ 320.30 |
| Demand Charge | | | | | | | | |
| 1st 3,000 kW | \$ 34,500.00 | \$ 2,334.06 | \$ 36,834.06 | \$ 34,580.48 | | \$ 35,744.83 | \$ 36,289.45 | \$ 36,834.06 |
| Additional kW | \$ 11.50 | \$ 0.78 | \$ 12.28 | \$ 11.53 | | \$ 11.92 | \$ 12.10 | \$ 12.28 |
| All Energy: | \$0.027562 | \$ 0.001865 | \$0.029427 | 0.027626 | 0.028122 | 0.028557 | 0.028992 | 0.029427 |
| | | | | | | | | |
| Cahadula I. James Commencial and to he | wiel 2000 500 | , | | | | | | |
| Schedule L - Large Commercial and Indus | | | \$ 320.30 | מד ממב ' ל | ć anenn | ć 210 pr | ć 21°°C | ć 270.20 |
| Service Charge | | | | | | \$ 310.83 | \$ 315.56 | \$ 320.30 \$ 12.06 |
| Demand Charge All Energy: | \$ 11.30 | \$ 0.76 \$ 0.001865 | \$ 12.06 \$0.029427 | 0.027626 | • | \$ 11.71 0.028557 | \$ 11.88 0.028992 | \$ 12.06 0.029427 |
| All Ellergy. | φυ.υ21302 | \$ 0.001003 | φυ.υ29427 | 0.027020 | 0.028122 | 0.020337 | 0.020332 | 0.025427 |
| | | | | | | | | |
| Schedule OL - Outdoor Lighting | | | | | | | | |
| Standard | Present | | Proposed | | | | | |
| Lamp Fixture Monthly | rate | | Rate | | | | | |
| Watts Type Lumens KWH | per unit | <u>Increase</u> | per unit | | | | | |
| 175 MV 7,000 70 | \$ 8.26 | \$ 0.56 | \$ 8.82 | 8.28 | 8.43 | 8.56 | 8.69 | 8.82 |
| 400 MV 20,000 145 | \$ 12.78 | \$ 0.86 | \$ 13.64 | 12.81 | 13.04 | 13.24 | 13.44 | 13.64 |
| 100 HPS 8,000 40 | \$ 7.94 | \$ 0.54 | \$ 8.48 | 7.96 | 8.10 | 8.23 | 8.35 | 8.48 |
| 250 HPS 23,000 95 | \$ 11.02 | \$ 0.75 | | 11.05 | 11.25 | 11.42 | | 11.77 |
| 250 HPS-Flood 23,000 95 | \$ 11.58 | \$ 0.78 | | 11.61 | | 12.00 | | 12.36 |
| 175 Metal 14,000 72 | \$ 13.44 | \$ 0.91 | | 13.47 | | 13.93 | 14.14 | 14.35 |
| 150 Metal 13,000 63 | \$ 13.02 | \$ 0.88 | | 13.05 | | 13.49 | 13.69 | 13.90 |
| 400 Metal 34,000 163 | \$ 19.57 | \$ 1.32 | | 19.62 | | 20.27 | 20.58 | 20.89 |
| 1,000 Metal-Floor 110,000 367 | \$ 28.99 | \$ 1.96 | \$ 30.95 | 29.06 | 29.58 | 30.04 | 30.49 | 30.95 |

Final Rates Per Order Jackson Purchase Energy Corporation PSC Case 2011-00057 Exhibit A, Page 2 of 3

| Part | | | | | | | | | | | | Phase in Rate | e /9 | entember f | Rillin | a Curles) | | |
|---|--------------|-----------------|---------------------------------------|---------------|---|-------|-----|---------------------------|-----------------------|-------------|-----------|-----------------|-------|------------|------------|-----------|----|-----------|
| Section Continue | | | | | | | | | | | Cycle 2 | | :5 (J | | | | | Cycle 9 |
| Mathematical Content | Date to be | billed (approx | imate) | | | | | | | | • | • | | • | ` | • | | • |
| Marcha | | | | | | | | | | | | | | 1. 1. | | | | |
| Page | | _ | | | | | | | | | | | | | | | | |
| Part | | | | | | | | | | | | | | | | | | |
| Part | - | - | m and inclu | udina 9/1/201 | 1 (new rate | es) | | | | | | | | | | | | |
| Part | • | - | | - | | -, | | | | | | | | | | | | |
| Part | | | | (, | | | | | | | | | | | | | | _ |
| Property | Base Date | (Do not chan | ge) | | 8/31/2 | 011 | < | This is the | last day at th | e ol | id rate. | | | | | | | |
| Schedule R - Residence | | | | | | or | | | | | | | | | | | | |
| Processing Pro | | | | | | | | | | | | | es (S | - | | | | |
| Facilities Charge 1900 1 | | | | | 2011-000 | 5/ | ! | ncrease | Rate | | Cycle 2 | Cycle 3 | | Cycle 4 | • | Lycie 1 | | Cycle 9 |
| Facilities Charge 1900 1 | Orberdula | D D1441 | | | | | | | | | | | | | | | | |
| Schedule C-1 Small Commercial Size Phase \$0,072878 \$0,0078978 \$0,073878 \$0,073878 \$0,074703 \$0,075519 \$0,075519 \$0,073775 \$0,073990 \$0,074921 \$0,075739 \$0,075739 \$0,075739 \$0,0757375 \$0,0737375 \$0,073990 \$0,074921 \$0,075739 \$0,075739 \$0,0757375 \$0,0737375 \$0,073990 \$0,074921 \$0,075739 \$0,075739 \$0,0757375 \$0,0737375 \$0,073990 \$0,074921 \$0,075739 \$0,075739 \$0,0757375 \$0,0737375 \$0,073990 \$0,074921 \$0,075739 \$0,075739 \$0,0757375 \$0,0737375 \$0,073990 \$0,074921 \$0,075739 | | | aı | | e 0 | 00 | • | 0.40 | 0.40 | | . 0.01 | ć 0.13 | ٠ | 0.22 | ۸. | 0.22 | ۸ | 0.42 |
| Schedule C-1 Small Commercial Single Phase 10.00 \$ 0.47 \$ 10.07 \$ 0.073990 \$ 0.074991 \$ 0.075739 \$ 0.075739 \$ 0.075739 \$ 0.075739 \$ 0.075739 \$ 0.075739 \$ 0.075737 \$ 0.073737 \$ 0.073737 \$ 0.073990 \$ 0.074921 \$ 0.075739 \$ 0.075739 \$ 0.075737 \$ 0.073737 \$ 0.073737 \$ 0.073737 \$ 0.073739 \$ 0.0737 | | - | | | | | | | | > | | | Ş | | | | Þ | |
| Facilities Charge | Energy Cr | narge | | | \$0.0728 | 359 | Ф | 0.003458 | \$0.076317 | | 0.072978 | 0.073896 | | 0.074703 | | 0.075510 | | 0.076317 |
| Facilities Charge | Cabadula | C 4 Small Ca | mmoraial (| Cinalo Dhoo | _ | | | | | | | | | | | | | |
| Service Charge | | | mmerciai | Single Phase | | 00 | ď. | 0.47 | e 10.47 | ے | 10.03 | ć 10.14 | ٠ | 10.25 | نے | 10.26 | ٠, | 10.47 |
| Schedule C-3 Small Commercial Trive Phase 18.00 0.085 0.003329 0.0073468 0.070254 0.071138 0.071134 0.072691 0.073668 | | - | | | | | | | • | | | · · · | Þ | | | | Ş | |
| Facilities Charge | Energy Cr | large | | | \$0.0736 | 909 | Ф | 0.003506 | \$0.077375 | | 0.073990 | 0.074921 | | 0.075739 | | 0.076557 | | 0.077375 |
| Facilities Charge | Cabadula | C 2 Small Ca | | Thurs Obses | | | | | | | | | | | | | | |
| Reading Charging | | | mmerciai | inree Phase | | 00 | • | 0.05 | e 10.06 | ٠, | 10.00 | ć 10.7 <i>c</i> | ٠ | 10 45 | ė | 10.65 | ٠ | 10.05 |
| Schedule D - Commercial and Industrial Desmat Less than 3,000 kW | | • | | | | | • | | | | | • | Þ | | | | Þ | |
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| Pacilitides | Cabadula | D. Commore | ial and Ind | luctrial Dam | and Lace t | han 1 | | 00 1/184 | | | | | | | | | | |
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| Energy Charge: First 200 KWH per KW, per KWH \$0.044699 \$0.002134 \$0.047103 \$0.045043 \$0.04509 \$0.046107 \$0.046605 \$0.047103 \$0.046404 per KW, per KWH \$0.037669 \$0.001788 \$0.039457 \$0.037731 \$0.038205 \$0.03623 \$0.039632 \$0.0390457 \$0.039457 \$0.037731 \$0.038205 \$0.03623 \$0.039040 \$0.039457 \$0.046605 \$0.047103 \$0.046405 \$0.039457 \$0.037731 \$0.038205 \$0.03623 \$0.039040 \$0.039457 \$0.046605 \$0.047103 \$0.046605 \$0.047103 \$0.046605 \$0.047103 \$0.046605 \$0.047103 \$0.046605 \$0.046405 \$0.039457 \$0.037731 \$0.038205 \$0.03623 \$0.039040 \$0.039457 \$0.034413 \$0.034015 \$0.034413 \$0.034819 \$0.035195 \$0.035571 \$0.046605 \$0.046407 \$0.046605 \$0.046107 \$0.046605 \$0.046007 \$0.046605 \$0.046007 \$0.046605 \$0.046007 \$0.046605 \$0.046007 \$0.046605 \$0.039457 \$0.034413 \$0.0 | | - | | | | | | | | | | | | | | | | |
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| Next 200 KWH per KW, per KWH per kW per kwn, pe | | | | | | | | | 10.5 | | • | | | • | | | | • |
| Schedule F - Large Commercial miles | | - | | | | | | | and the second of the | | • | | | 1 | | | | • |
| Schedule Le Large Commercial and Industrial Existing | | • | • | ner KIMh | | | | | | | | | | • | | | | |
| Service Charge | Over out | KVVII pei KVV I | per monar, p | per itanii | ΨΟ.,ΟΔΟ. | ,,,, | | φυ:00 144 1 | φυ,υστου | , | 30.030403 | 30.030791 | | \$0.031120 | Ŷ | 0.031404 | | 30.031000 |
| Service Charge | | | | | | | | | | | | | | | | | | |
| Service Charge | Schedule | LE - Large C | ommercial | and Industr | ial - Fyistir | na | | | | | | | | | | | | |
| Demand Charge | | _ | Ollillercial | una maasa | | | \$ | 14 24 | \$ 314.24 | | 300.49 | \$ 304.27 | ¢ | 307 59 | 4 | 310.92 | ¢ | 314 24 |
| Standard | | - | | | ψ 000 | | Ψ | 17.27 | Ψ 011.2 | • | 300.43 | y 304.27 | Ψ, | 307.33 | Ψ | 310.32 | 7 | 317.27 |
| Additional kW and Briefly and | | _ | | | \$ 34.500 | .00 | \$ | 1 637 45 | \$ 36 137 45 | | 34 556 46 | \$ 34 991 24 | ¢ | 35 373 31 | ¢ 3 | 5 755 38 | Ś | 36 137 45 |
| Schedule L - Large Commercial and Industrial - 3,000-5,000 Solution Sol | | | | | | | | , | 1.5 | | • | | | | | • | | • |
| Schedule L - Large Commercial and Industrial - 3,000-5,000 | | | | | • | | • | | | | | • | ~ | | | | 7 | |
| Service Charge | / in Energy | • | | | 40.027 | | Ψ | 0.001000 | 40.0200 7 | | 0.027007 | 0.02,331 | | 0.020200 | | 0.020303 | | 0.020070 |
| Service Charge | | | | | | | | | | | | | | | | | | |
| Service Charge | Schedule | L - Large Co | mmercial a | and Industri | al - 3.000- | 5.000 | | | | | | | | | | | | |
| Demand Charge | | | | | | | \$ | 14.24 | \$ 314.24 | . 🤞 | 300.49 | \$ 304.27 | \$ | 307.59 | \$ | 310.92 | \$ | 314.24 |
| Schedule OL - Outdoor Lighting Standard Present Final Rate Per unit Increase Per unit Present Per unit Increase Per unit Per uni | | - | | | | | | | | | | | | | | | | |
| Schedule OL - Outdoor Lighting Standard Present Final Lamp Fixture Monthly rate per unit per unit 175 MV 7,000 70 \$ 8.26 \$ 0.39 \$ 8.65 8.27 8.38 8.47 8.56 8.65 400 MV 20,000 145 \$ 12.78 \$ 0.61 \$ 13.39 12.80 12.96 13.11 13.25 13.39 100 HPS 8,000 40 \$ 7.94 \$ 0.38 \$ 8.32 7.95 8.05 8.14 8.23 8.32 250 HPS 23,000 95 \$ 11.02 \$ 0.55 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.46 13.63 | | | | | • | | • | | | | | | 7 | | | | * | |
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| Standard Fixture Monthly rate per unit Increase per unit Increase per unit Increase per unit Increase Province Prov | Schedule | OL - Outdoo | r Liahtina | | | | | | | | | | | | | | | |
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| Watts Type Lumens KWH per unit Increase per unit 175 MV 7,000 70 \$ 8.26 \$ 0.39 \$ 8.65 8.27 8.38 8.47 8.56 8.65 400 MV 20,000 145 \$ 12.78 \$ 0.61 \$ 13.39 12.80 12.96 13.11 13.25 13.39 100 HPS 8,000 40 \$ 7.94 \$ 0.38 \$ 8.32 7.95 8.05 8.14 8.23 8.32 250 HPS 23,000 95 \$ 11.02 \$ 0.52 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.46 13.63 13.78 13.93 14.08 150 Metal 13,000 63 | | Lamp | | Monthly | | | | | | | | | | | | | | |
| 175 MV 7,000 70 \$ 8.26 \$ 0.39 \$ 8.65 8.27 8.38 8.47 8.56 8.65 400 MV 20,000 145 \$ 12.78 \$ 0.61 \$ 13.39 12.80 12.96 13.11 13.25 13.39 100 HPS 8,000 40 \$ 7.94 \$ 0.38 \$ 8.32 7.95 8.05 8.14 8.23 8.32 250 HPS 23,000 95 \$ 11.02 \$ 0.52 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.63 13.78 13.93 14.08 <t< td=""><td>Watts</td><td>•</td><td></td><td>_</td><td></td><td>t</td><td></td><td>Increase</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | Watts | • | | _ | | t | | Increase | | | | | | | | | | |
| 400 MV 20,000 145 \$ 12.78 \$ 0.61 \$ 13.39 12.80 12.96 13.11 13.25 13.39 100 HPS 8,000 40 \$ 7.94 \$ 0.38 \$ 8.32 7.95 8.05 8.14 8.23 8.32 250 HPS 23,000 95 \$ 11.02 \$ 0.52 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.63 13.78 13.93 14.08 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 < | | | | | | _ | | | | | 8.27 | 8.38 | | 8.47 | | 8.56 | | 8.65 |
| 100 HPS 8,000 40 \$ 7,94 \$ 0.38 \$ 8.32 7.95 8.05 8.14 8.23 8.32 250 HPS 23,000 95 \$ 11.02 \$ 0.52 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.63 13.78 13.93 14.08 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | | | | | | | | | | | | | | | | |
| 250 HPS 23,000 95 \$ 11.02 \$ 0.52 \$ 11.54 11.04 11.18 11.30 11.42 11.54 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.63 13.78 13.93 14.08 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | | | | | | | | | | | | | | | | |
| 250 HPS-Flood 23,000 95 \$ 11.58 \$ 0.55 \$ 12.13 11.60 11.75 11.87 12.00 12.13 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.46 13.63 13.78 13.93 14.08 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | | | | | | | | | | | | | | | | |
| 175 Metal 14,000 72 \$ 13.44 \$ 0.64 \$ 14.08 13.46 13.63 13.78 13.93 14.08 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | • | | | | | | | | | | | | | | | |
| 150 Metal 13,000 63 \$ 13.02 \$ 0.62 \$ 13.64 13.04 13.21 13.35 13.50 13.64 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | | | | | | | | | | | | | | | | |
| 400 Metal 34,000 163 \$ 19.57 \$ 0.93 \$ 20.50 19.60 19.85 20.07 20.28 20.50 | | | | | | | - 1 | | | | | | | | | | | |
| | | | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | | | | | |
| | 1,000 | | | 367 | | | | | | | 29.04 | 29.40 | | 29.73 | | 30.05 | | 30.37 |

Difference Between Proposed (Temporary) Rates and Final Rates Jackson Purchase Energy Corporation PSC Case 2011-00057 Exhibit A, Page 3 of 3

| | | | | | | Phase in Rate | es (September | Rilling Cycles) | |
|--------------|---------------------|-----------------|--------------------------|--|----------------------|-------------------------|-------------------------|--------------------------|----------------------|
| | | | | | Cycle 2 | Cycle 3 | Cycle 4 | Cycle 1 | Cycle 9 |
| | e billed (approxin | nate) | | | 9/9/11 | 9/15/11 | - | 9/29/11 | 10/5/11 |
| | d Date - August | | | | 8/3/11 | 8/10/11 | 8/17/11 | 8/24/11 | 8/31/11 |
| | d Date - Septemb | per | | | 9/1/11 | 9/9/11 | 9/16/11 | 9/23/11 | 9/30/11 |
| | Billing Period | and includi | ng 9/1/2011 (new rates) | | 29 | 30 | | 30 | 30 |
| | Billing Period befo | | | | 1 | | | 23 | 30 |
| Dayomi | ming r chod beid | 16 9/1/2011 | (old fales) | | 28 | 21 | 14 | 7 | 0 |
| Base Date | e (Do not change | ·) | | 8/31/2011 <this is="" last<="" td="" the=""><td>dav at the old r</td><td>ate.</td><td></td><td></td><td></td></this> | dav at the old r | ate. | | | |
| | | | | | , | | | | |
| | | | | Full | | Phase in Rate | s (September i | Billing Cycles) | |
| | | | | Cycle | Cycle 2 | Cycle 3 | Cycle 4 | Cycle 1 | Cycle 9 |
| Schedule | R - Residential | | | | | | | | |
| Facilities | | | | (\$0.18) | (\$0.01) | (80 DE) | (00.40) | | |
| Energy Cl | harge | | | (\$0.001471) | (\$0 00051) | (\$0.05) (\$0.00441) | (\$0.10) | (\$0.14) | (\$0.18) |
| | | | | (40.001471) | (40 000031) | (30 000441) | (\$0.000785) | (\$0 001128) | (\$0 001471) |
| Schedule | C-1 Small Com | mercial Sin | gle Phase | | | | | | |
| Facilities | • | | | (\$0 21) | (\$0.01) | (\$0.06) | (\$0 11) | (\$0 16) | (\$0.21) |
| Energy CI | harge | | | (\$0.001492) | (\$0.000051) | (\$0 000448) | (\$0 000796) | (\$0 001144) | (\$0.001492) |
| Cohodul- | C 2 Cm-11 O | | DI | | | | | , | , |
| Facilities (| C-3 Small Com | mercial Thr | ee Phase | | | | | | |
| Energy Ch | - | | | (\$0.37) | (\$0 01) | (\$0 11) | (\$0 20) | (\$0 28) | (\$0.37) |
| Lifelgy Of | large | | | (\$0 001416) | (\$0 000049) | (\$0 000425) | (\$0 000755) | (\$0 001086) | (\$0 001416) |
| Schedule | D - Commercia | l and Indus | trial Demand Less than | 3.000 KW | | | | | |
| Facilities (| | | = 4and E000 than | (\$0.71) | (\$0.02) | (\$0 21) | (\$0.38) | (50.54) | (00.74) |
| Demand (| Charge | | | (\$0.13) | (\$0.00) | (\$0.04) | (\$0.38) | (\$0.54) (\$0.10) | (\$0.71) |
| Energy Ch | narge: | | | (4-1-) | (40.00) | (\$0.04) | (\$0.07) | (\$0.10) | (\$0.13) |
| First 200 | KWH per KW, p | er KWH | | (\$0 000908) | (\$0 000031) | (\$0 000272) | (\$0 000484) | (\$0 000696) | (\$0 000908) |
| Next 200 | KWH per KW, p | er KWH | | (\$0 000760) | (\$0 000026) | (\$0 000228) | (\$0 000405) | (\$0 000583) | (\$0 000760) |
| _ | KWH per KW, p | | | (\$0 000685) | (\$0 000024) | (\$0 000205) | (\$0.000365) | (\$0 000525) | (\$0 000685) |
| Over 600 | kWh per KW per | month, per | KWh | (\$0 000613) | (\$0 000021) | (\$0 000184) | (\$0.000327) | (\$0 000470) | (\$0 000613) |
| | | | | | | | | | |
| Schedule | I-E - Large Com | mercial and | I Industrial - Existing | | | | | | |
| Service Ch | | | | (\$6 06) | (\$0.21) | (\$1.82) | (62.22) | (04.05) | (80.00) |
| Demand | Charge | | | (00 00) | (00.21) | (\$1.02) | (\$3 23) | (\$4 65) | (\$6.06) |
| 1st 3,000 l | kW | | | (\$696 61) | (\$24.02) | (\$208 98) | (\$371 53) | (\$534 07) | (\$696.61) |
| Additional | kW | | | (\$0 23) | (\$0.01) | (\$0.07) | (\$0.12) | (\$0.18) | (\$0 23) |
| All Energy | : | | | (\$0 000557) | (\$0 000019) | (\$0 000167) | (\$0 000297) | (\$0 000427) | (\$0 000557) |
| | | | | | | | | Ť | |
| Schedule | L - Large Comm | nercial and | Industrial - 3,000-5,000 | M/M | | | | | |
| Service Ch | | und | | (\$6.06) | (\$0 21) | (64.00) | /80 00° | 10.1.00 | |
| Demand C | • | | | (\$0.00) | (\$0.01) | (\$1.82) (\$0.07) | (\$3.23) | (\$4.65) | (\$6 06) |
| All Energy: | : | | | (\$0.000557) | (\$0.01) | (\$0.07) | (\$0.12) (\$0.00297) | (\$0.17) (\$0.000427) | (\$0.22) |
| | | | | (************************************** | (40 0000,0) | (40 000101) | (40 000297) | (\$0.000427) | (\$0.000557) |
| | | | | | | | | | |
| Schedule | OL - Outdoor Li | | | | | | | | |
| | 1 | Standard | ** | Final | Final | Final | Final | Final | Final |
| Watts | Lamp | Fixture | Monthly | Rate | Rate | Rate | Rate | Rate | Rate |
| 175 | Type MV | Lumens 7,000 | KWH 70 | per unit | per unit | per unit | per unit | per unit | per unit |
| 400 | MV | 20,000 | 70 145 | (\$0.17) | (\$0.01) | (\$0.05) | (\$0.09) | (\$0.13) | (\$0.17) |
| 100 | HPS | 8,000 | 40 | (\$0.25) | (\$0.01) | (\$0.08) | (\$0.13) | (\$0.19) | (\$0.25) |
| 250 | HPS | 23,000 | 95 | (\$0 16) (\$0 23) | (\$0.01) | (\$0.05) | (\$0.09) | (\$0 12) | (\$0.16) |
| 250 | HPS-Flood | 23,000 | 95 | (\$0.23) | (\$0 01) (\$0 01) | (\$0 07) (\$0 07) | (\$0.12) | (\$0.18) | (\$0.23) |
| 175 | Metal | 14,000 | 72 | (\$0.27) | (\$0.01) | (\$0.08) | (\$0 12) (\$0 14) | (\$0.18) | (\$0.23) |
| 150 | Metal | 13,000 | 63 | (\$0.26) | (\$0.01) | (\$0.08) | (\$0.14) | (\$0 21) (\$0 20) | (\$0 27) (\$0 26) |
| 400 | Metal | 34,000 | 163 | (\$0.39) | (\$0.01) | (\$0.12) | (\$0.21) | (\$0.30) | (\$0.26) |
| 1,000 | Metal-Flood | 110,000 | 367 | (\$0.58) | (\$0 02) | (\$0.17) | (\$0.31) | (\$0.44) | (\$0.59) |
| | | | | | | . , | ,, | (// | (40 00) |

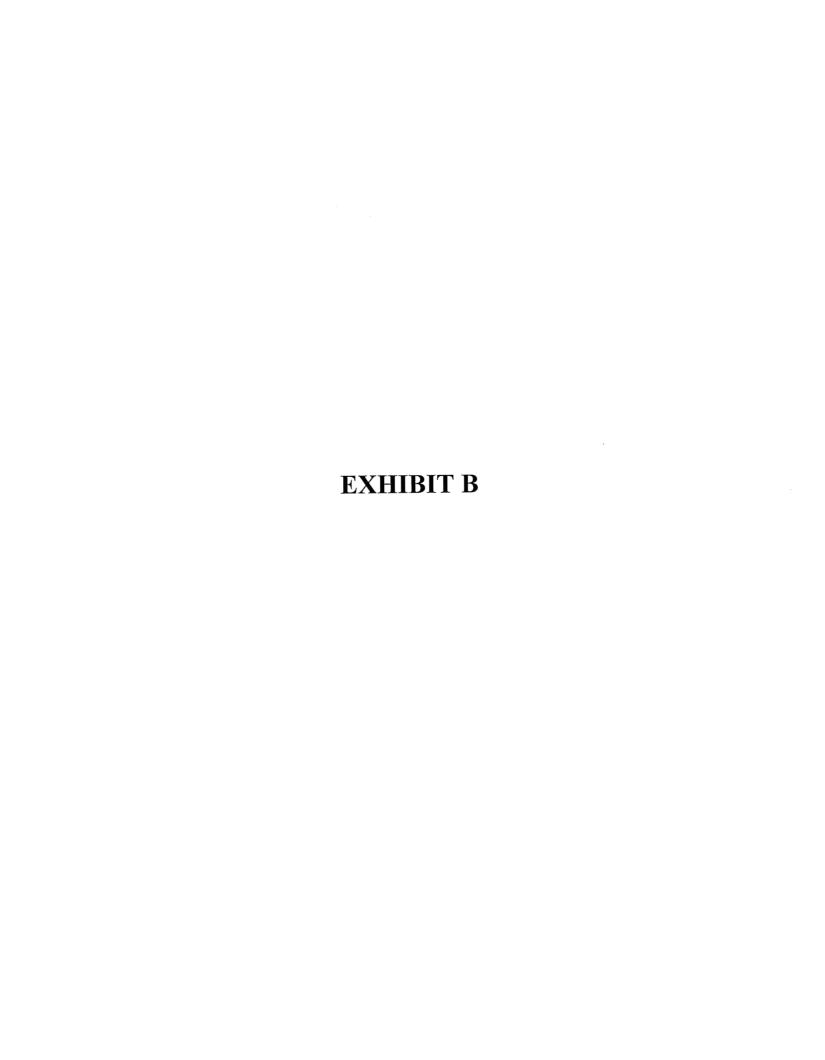


Exhibit B
Schedule off All Refunds
Jackson Purchase Energy Corporation PSC Case # 2011-00057

| Rate | | Facility | kWh | kW | light | Primary | Sch G-1 | School | Sales | Interest | Penalty | |
|--------------------------------|-------|-------------|--------------------------|------------------------|------------|--|--------------|-----------------------|------------|----------|----------|----------------|
| Code | Cycle | Charge | Charge | Charge | Charge | Discount | Ren Resource | Tax | Tax | Refund | Refund | Total |
| Lights Only | | (16.74) | (63.77) | 3 | (446.58) | f | • | (16.31) | (3.22) | (0.07) | (0.78) | (547.47) |
| Schedule R | | (8,987.23) | (70,718.78) | | (2,361.14) | ###################################### | (10.00) | (2,476.19) | (6.74) | (0.02) | (664.26) | (85,224.36) |
| Schedule C-1 | | (918.04) | (5,826.49) | g g | (329.03) | * | - | (214.48) | (379.81) | 1 | (23.89) | (7,691.74) |
| | | | | | | | | | | | | |
| Schedule C-3 | | (288.35) | (2,150.96) | - | (73.59) | | | (82.47) | (126.80) | (0.01) | (9.65) | (2,731.83) |
| Schedule D | | (843.48) | (23,917.56) | (14,045.46) | (314.42) | 103.67 | • | (1,149.79) | (2,030.59) | (12.15) | (35.46) | (42,245.24) |
| Schedule I-E | | | | | | | | | | | | |
| (not direct serve) | | (12.12) | (1,168.25) | (1,562.27) | £ | 1 | | 1 | 1 | (1.12) | . | (2,743.76) |
| Total "Rural" | | (11,065.96) | (103,845.81) | (15,607.73) | (3,524.76) | 103.67 | (10.00) | (3,939.24) | (2,547.16) | (13.37) | (734.04) | (141,184.40) |
| Schedule I-E | | | | | | | | | | | | |
| Direct Serve | | (12.12) | (435.83) | (1,393.22) | • | - | # | (55.24) | (113.79) | (0.84) | | (2,011.04) |
| Cotal "Rural" and Direct Serve | Prve | (11 078 08) | (11.078.08) (104.281.64) | (17,000.95) (3,524.76) | (3.524.76) | 103.67 | (10.00) | (3.994.48) (2.660.95) | (2.660.95) | (14.21) | (734.04) | (143,195,44) |
| otal Kural and Direct S | erve | (TT,U/8.U8) | (±04,28±.64) | (CE.OOO,/I) | (3,324.70) | TO:0/ | (±0.00) | (0,554.40) | (2,000,3) | (T7.41) | (10:40) | (TTU) LUU (TT) |