Witness: Jim Adkins

- Q1: Refer to the response to Item 13 of Commission Staff's First Request of information ("Staff's First Request").
 - Explain why Jackson restarted payment of general capital credits in 2011, given its declining financial condition.
 - b. Provide minutes from the Board of Directors' meetings at which the 2011 and 2012 general capital credit rotations were approved.
- A1: a. Jackson Energy Cooperative ("JEC") restarted the payment of capital credits in 2011 based on its financial performance in 2010. These payments were approved by the Board of Directors in May 2011 for payment during the same year. The Board of Directors approved the payment of capital credits in March 2012 based on JEC's financial performance in 2011 for payment during 2012. It is JEC's opinion that it did not restart paying capital credits when its financial condition was declining. A look at the four years preceding the test year gives appropriate recognition that JEC was not necessarily in financial decline as its financial performance can be very sporadic based on its power sales and these power sales are most weather sensitive.

	2008		2009		2010		2011
Net Margins	\$	5,151,426	\$	3,057,317	\$	7,439,391	\$ 6,519,454
Operating Margins	\$	3,751,170	\$	(176,950)	\$	3,667,844	\$ 1,140,333

Jackson Energy CooperativeItem No. 1Case No. 2013-00219Page 1 of 2Response to Commission Staff Fourth Data RequestWitness: Jim Adkins

At the time of the last approval of a payment of capital credits, neither the Board of Directors nor the management of JEC expected 2012 to be such a poor financial year.

b. Please see Exhibit 1B on the following page.

Witness: Jim Adkins

EXCERPT FROM MINUTES

JACKSON ENERGY COOPERATIVE CORPORATION

May 12, 2011

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS

A meeting of the Board of Directors of the Jackson Energy Cooperative Corporation was held at the Jackson Energy Cooperative Office in McKee, Kentucky on Thursday, May 12, 2011 at 9:30 a.m., pursuant to notice given to each Director.

The Board then reviewed and considered Resolution 2011-05-01. After a full discussion by the Board of the effects of a capital credit retirement, a motion was made by Dr. Cundiff to pass the resolution, which was seconded by Mr. Cornett. That motion passed by unanimous vote.

WHEREAS, Jackson Energy Cooperative is obligated to allocate credits to a capital account for each patron all such amounts in excess of operating costs and expenses; and

WHEREAS, the books and records of the Cooperative shall be set up and kept in such a manner that at the end of each fiscal year, the amount of capital, if any, so furnished by each patron is clearly reflected and credited in an appropriate record to the capital account of each patron; and

WHEREAS, the amount of capital allocated for the fiscal years ending 1971 – 1980 totaled \$2,901,187.28; and

WHEREAS, if a general capital credit retirement for 1971 - 1980 is distributed, the equity will not be below 30% and will not financially impair the Cooperative; and

IT IS THEREFORE RESOLVED that the Board of Directors of Jackson Energy Cooperative Corporation is hereby authorizing the distribution of capital credits for the years 1971 – 1980.

EXCERRT FROM MINUTES

JACKSON ENERGY COOPERATIVE CORPORATION

MARCH 15, 2012

MINUTES OF THE BOARD MEETING

A meeting of the Board of Directors of the Jackson Energy Cooperative Corporation was held in McKee, Kentucky on Thursday, March 15, 2012 at 9:30 a.m., pursuant to notice given to each Director.

The Board then considered Resolution 2012-03-03 pertaining to a capital credit refund for the years 1981 – 1984. The Board considered and discussed the financial condition of the cooperative and particularly its equity level. After a full discussion, a motion was made by Mr. Thompson to pass the resolution, which was seconded by Mr. Cornett. That motion passed by a unanimous vote.

WHEREAS, Jackson Energy Cooperative is obligated to allocate credits to a capital account for each patron all such amounts in excess of operating costs and expenses; and

WHEREAS, the books and records of the Cooperative shall be set up and kept in such a manner that at the end of each fiscal year, the amount of capital, if any, so furnished by each patron is clearly reflected and credited in an appropriate record to the capital account of each patron; and

WHEREAS, the amount of capital allocated for the fiscal years ending 1981 – 1984 totaled \$3,364,335.29; and

WHEREAS, if a general capital credit retirement for 1981 – 1984 is distributed, the equity will not be below 30% and will not financially impair the Cooperative;

IT IS THEREFORE RESOLVED, that the Board of Directors of Jackson Energy Cooperative Corporation is hereby authorizing the distribution of capital credits for the years 1981 – 1984.

Jackson Energy CooperativeItem No. 2Case No. 2013-00219Page 1 of 1Response to Commission Staff Fourth Data RequestWitness: Jim Adkins

- Q2: Refer to the response to Item 28 of Staff's First Request. Provide a schedule showing the advertising expenses that are not allowable for ratemaking purposes.
- A2: Please see Exhibit 2 which follows.

Account 913.00

Advertising Expenses

Exhibit 2
Page 1 or 2
Witness: Jim Adkins

	Check				
Date	Number	Payee	Amount		Description
1/1/2012	20090886	WKLB Radio Station	\$300.00	х	Sports sponsor & Christmas
1/1/2012	20091017	The Sentinel-Echo	\$308.82	X	Sports sponsor
1/1/2012	20091015	Citizen Voice & Times	\$450.00		Prepay informational ads
1/1/2012	20091016	Intermountain Publishing Co.	\$175.00	X	Sports sponsor, Graduation & Christmas
1/1/2012		The Sentinel-Echo	·		Christmas
1/1/2012		The Sentinel-Echo		X	Newspaper Advertising
1/3/2012	20090631		\$6,159.92		Energy Efficiency
1/16/2012			\$5,139.01		Energy Efficiency
1/19/2012		London-Laurel County	\$50.00		Informational
1/27/2012			\$1,766.00		Energy Efficiency
1/31/2012		WKLB Radio Station		Х	Sports Sponsor
1/31/2012 1/31/2012	20091088	The Sentinel-Echo	\$506.46 \$528.32		Informational Labor & Benefits
2/1/2012	20090990	VIC	\$6,159.92		Energy Efficiency
2/1/2012		Times-Tribune		v	Sports Sponsor
2/1/2012		Dandy Broadcasting Inc.			Sports Sponsor
2/1/2012		Three Forks Tradition			Christmas
2/2/2012		Ebsco Industries, Inc.			Reading Service for Somerset Comm. College Library
2/13/2012		South Laurel High School	·		Sports Sponsor
2/15/2012		_	\$4,266.09		Energy Efficiency
2/17/2012		London-Laurel County	\$50.00		Informational
2/29/2012		The Sentinel-Echo	\$330.00	Х	Sports Sponsor
2/29/2012	20091396	WKLB Radio Station	\$200.00	Х	Sports Sponsor
2/29/2012	20091433	Dandy Broadcasting Inc.	\$252.00	Х	Sports Sponsor
2/29/2012			\$1,112.45		Labor & Benefits
3/1/2012	20091391	VIC	\$6,159.92		Energy Efficiency
3/15/2012	20091521	VIC	\$4,489.58		Energy Efficiency
3/22/2012	20091605	London-Laurel County	\$50.00		Informational
3/31/2012		WKLB Radio Station			Sports Sponsor
4/1/2012		The Sentinel-Echo			Sports Sponsor
4/1/2012		Manchester Enterprise		X	Sports sponsor, Graduation
4/2/2012			\$6,501.11		Energy Efficiency
4/3/2012		Jackson County High School		Х	Graduation
4/16/2012			\$5,976.64		Energy Efficiency
4/20/2012 4/30/2012		London-Laurel County The Sentinel-Echo	\$50.00	v	Informational Graduation
4/30/2012		Times-Tribune			Graduation
4/30/2012	20032233	Times Tribune	\$394.30	^	Informational, Energy Efficiency
5/1/2012	20092105	VIC	\$6,159.92		Energy Efficiency
5/15/2012			\$4,265.52		Energy Efficiency
5/18/2012		London-Laurel County	\$50.00		Informational
5/31/2012	20092561	The Sentinel-Echo	\$349.00	х	Graduation
			\$120.00		Energy Efficiency
5/31/2012			\$62.35		Labor & Benefits
6/1/2012	20092473	VIC	\$6,159.92		Energy Efficiency
6/15/2012	20092759	VIC	\$5,451.10		Energy Efficiency
6/30/2012	20093050	The Sentinel-Echo	\$375.00		Power Outage information
6/30/2012			\$62.09		Labor & Benefits
7/2/2012			\$6,159.92		Energy Efficiency
7/16/2012			\$4,488.38		Energy Efficiency
7/31/2012		The Sentinel-Echo	\$349.00	X	Scholarships
7/31/2012		Times-Tribune	\$60.00		Safety
7/31/2012		VIC	\$355.02		Labor & Benefits
8/1/2012			\$6,159.92	.,	Energy Efficiency Customer Appreciation Graduation Sports
8/2/2012 8/10/2012		Manchester Enterprise WKLB Radio Station	\$50.00	X	Customer Appreciation, Graduation, Sports Safety
8/10/2012	20093445		\$50.00 \$4,488.78		Energy Efficiency
8/17/2012		London-Laurel County	\$50.00		Informational
8/20/2012		North Laurel High School	\$75.00	х	
8/31/2012		The Sentinel-Echo	\$300.00		Sports
8/31/2012			\$898.39		Labor & Benefits
9/1/2012	20093679	VIC	\$1,766.00		Energy Efficiency
9/1/2012	20093799	VIC	\$6,159.92		Energy Efficiency

Exhibit 2
Page 1 or 2
Witness: Jim Adkins

				VV IUICS
9/15/2012	20093998 VIC	\$4,489.41		Energy Efficiency
9/24/2012	20094161 London-Laurel County	\$50.00		Informational
9/30/2012		\$746.83		Labor & Benefits
10/1/2012	20094186 VIC	\$6,159.92		Energy Efficiency
10/2/2012	20094189 Ebsco Industries, Inc.	\$364.00	Х	Reading Service for Somerset Comm. College Library
10/15/2012	20094358 VIC	\$4,265.63		Energy Efficiency
10/19/2012	20094330 London-Laurel County	\$50.00		Informational
10/31/2012		\$1,210.93		Labor & Benefits
11/1/2012	20094643 VIC	\$6,159.92		Energy Efficiency
11/1/2012	20094926 The Estill County Tribune	\$56.70	Х	Customer Appreciation
11/1/2012	20095008 The Sentinel-Echo	\$100.00		Statement of Non-Discrimination
11/15/2012	20094788 VIC	\$4,718.92		Energy Efficiency
11/16/2012	20094890 London-Laurel County	\$50.00		Informational
11/30/2012		\$271.37		Labor & Benefits
12/1/2012	20095177 Mt Vernon Signal	\$150.00	Х	Customer Appreciation
12/1/2012	20095183 The Sentinel-Echo	\$834.68	Х	Customer Appreciation, Sports, Chicken Festival
12/1/2012	20095466 Times-Tribune	\$128.20	Х	Sports
		\$216.20		Energy Efficiency
12/3/2012	20095020 VIC	\$7,245.86		Energy Efficiency
12/17/2012	20095193 VIC	\$7,806.36		Energy Efficiency
12/31/2012	20095426 WKLB Radio Station	\$200.00	Х	Sports
12/31/2012	20095475 Dandy Broadcasting Inc.	\$252.00	Х	Sports
12/31/2012	20095297 Karen Combs	\$167.60		Meeting Expenses
12/31/2012		\$1,290.11		Labor & Benefits
	Total	\$156,381.96		
	Disallow for rate making purposes	\$8,230.95		
12/3/2012	Cash Register	(\$7,763.89)	Х	EKP Reimbursement
		\$155,914.90		
	Disallowable for Rate Maining Purposes	\$467.06	х	

Jackson Energy CooperativeItem No. 3Case No. 2013-00219Page 1 of 2Response to Commission Staff Fourth Data RequestWitness: Jim Adkins

- Q3: Refer to Jackson's response to Item 34 of Staff's first Request. Provide an update to the costs for preparation of this case, including documentation of all expenses.
- A3: Please see the update of the costs on the following page and documentation can be found in Exhibit 3.

JACKSON ENERGY COOPERATIVE CASE NO. 2013-00219 Rate Case Expenses Account 186.50

	Item 3
	Page 2 of 2
Witness:	Jim Adkins

Item	Date	Check No. Description	Amount	Total
Labor & B	enefits			\$14,520.48
Transport	ation & Mileage			\$83.06
Miscellaneous - Meals, supplies, etc.				
Advertisir	ng Notice:			
	8/1/2013	20098489 Booneville Sentinel		\$600.00
	8/1/2013	20098502 Jackson County Newsgroup		\$1,260.00
	8/1/2013	20098506 Manchester Enterprise		\$2,100.00
	8/1/2013	20098520 The Sentinel-Echo		\$1,019.10
	8/8/2013	20098548 Jackson County Newsgroup		\$630.00
	8/30/2013	20098558 Mt. Vernon Signal		\$1,890.00
	8/31/2013	20098521 The Sentinel-Echo		\$2,038.20
	8/31/2013	20098539 Citizen Voice & Times		\$1,644.75
	8/31/2013	20098569 Three Forks Tradition		\$1,200.00
	10/20/2013	20098909 US Postal Service		\$445.00
	Total to Date - T	hru October 2013		\$27,901.44

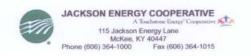


Exhibit 3 Page 1 of 127

Witness: Jim Adkins **No. 20098012**

Date: 08/13/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
07/19/201	3 0713372796	372796	143.63	0	605	20.00
07/19/201	3 0713372796	372796	930.21	10	208	395.00
07/19/201	3 0713372804	372804	921.07	81	206	164.00
07/19/201	3 0713372853	372853	593.16	64	303	100.00
07/19/201	3 0713374495	374495	184.1	0	605	17.17
07/19/201	3 0713374495	374495	184.1	0	611	46.94
07/19/201	3 0713375773	375773	908.81	71	502	3,302.31
07/19/201	3 0713375773	375773	910.11	71	505	78.27
07/19/201	3 0713375773	375773	910.11	71	605	64.00
07/19/201	3 0713375773	375773	930.23	71	303	195.00
07/19/201	3 0713375773	375773	930.23	71	502	373.09
07/19/201	3 0713375781	375781	236.5	0	602	-22.61
07/19/201	3 0713375781	PURCHASE ORDER/ACCOUNTS PAYABLE	921.0	83	303	399.45
07/19/201	3 0713375799	375799	910.15	71	605	33.03
07/19/201	3 0713375799	375799	930.23	71	303	97.64
07/19/201	3 0713375864	375864	908.81	71	303	113.10
07/19/201	3 0713375914	375914	236.5	0	602	-25.60
	3 0713375914	375914	921.0	83	303	16.85
07/19/201	3 0713375914	375914	921.09	83	217	275.00
07/19/201	3 0713375914	375914	921.1	83	303	452.30
07/19/201	3 0713375955	375955	908.81	71	505	10.90
07/19/201	3 0713379684	379684	908.81	71	303	42.15
07/19/201	3 0713379684	379684	921.0	75	206	92.00
07/19/201	3 0713379924	379924	593.01	63	611	7.18
07/19/2013	3 0713381466	381466	935.03	60	109	0.94
07/19/201	3 0713382910	382910	593.01	66	611	231.69
07/19/201	3 0713382928	382928	588.02	61	140	441.60
07/19/201	3 0713382928	382928	588.02	61	502	25.00
07/19/2013	3 0713382928	382928	588.02	61	505	9.96
07/19/2013	3 0713382944	382944	588.02	61	605	916.04
07/19/201	3 0713382993	382993	163.0	0	208	20.00
07/19/2013	3 0713382993	382993	184.1	0	208	20.00
07/19/2013	3 0713382993	382993	588.0	63	208	20.00
07/19/201	3 0713382993	382993	588.0	66	208	20.00
07/19/2013	3 0713382993	382993	588.0	68	208	20.00
07/19/2013	3 0713382993	382993	588.0	69	208	20.00
07/19/2013	3 0713385228	385228	588.02	61	140	441.60
07/19/2013	3 0713385228	385228	588.02	61	505	26.49
07/19/201	3 0713838223	838223	930.21	10	505	79.50



OF

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015 General Fund

No. 20098012

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

PAY VISA

TO ATTN: LOAN DEPT

THE PO BOX 32170

ORDER LOUISVILLE KY 40232

DATE CHECK NO. AMOUNT

08/13/2013 20098012 \$*****9,587.93

NON-NEGOTIABLE

22021



Exhibit 3 Page 2 of 127

Witness: Jim Adkins

No. 20098012

Date. 00/13/201.	Date:	8/13/2013
------------------	-------	-----------

Vendor: 22021	VISA		T	otals:	9,587.93
07/19/2013 0713844544	844544	921.0	73	303	34.88
07/19/2013 0713844270	844270	588.0	61	505	100.00
07/19/2013 0713842373	842373	921.5	90	109	25.00
07/19/2013 0713842316	842316	582.0	59	109	10.00
07/19/2013 0713842241	842241	921.0	73	206	46.00
07/19/2013 0713841284	841284	935.03	60	303	53.43
07/19/2013 0713841284	841284	935.0	60	505	45.52
07/19/2013 0713841284	841284	935.0	60	303	49.79
07/19/2013 0713839981	839981	930.21	10	505	110.10
07/19/2013 0713839981	839981	921.0	20	505	9.18
07/19/2013 0713839981	839981	921.0	20	303	19.04
07/19/2013 0713839973	839973	593.01	67	611	11.38
07/19/2013 0713839874	0713839874	588.0	69	605	223.62
07/19/2013 0713839031	839031	186.5	0	602	10.00 ←
07/19/2013 0713838504	838504	588.06	62	109	150.00
07/19/2013 0713838504	838504	588.0	62	109	150.00
07/10/2012 0712020504	020504	F00 0	63	100	150

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015 General Fund

73-5484/4210

AMOUNT

0.00

Jackson County Bank McKee, Kentucky

Void After 120 Days

CHECK NO.

PAY VISA

TO ATTN: LOAN DEPT THE PO BOX 32170

ORDER

LOUISVILLE KY 40232

OF

OVER FLOW STUB

08/13/2013 20098012

DATE

NON-NEGOTIABLE

22021



JACKSON ENERGY COOP Account Number: #### #### 9031

Statement Closing Date: July 19, 2013

Summary of	of Account Activ	ity
Previous Balance		\$ 416 24
Payments		416.24
Other Credits	*	0.00
Other Debits	+	0.00
Purchases	+	10.00
Cash Advances	+	0.00
Fees Charged	+	0.00
Interest Charged	+	0.00
NEW BALANCE		\$ 10.00
Credit Limit		\$ 3,500.00
Available Credit		3,490.00
Available Cash		0.00
Amount Disputed		0.00
Statement Closing Date		07/19/13
Days in Billing Cycle		31

Payment Information	1
New Balance	\$ 10.00
Total Minimum Payment Due	\$10.00
Payment Due Date	08/13/13
Late Payment Warning: IF WE DO NOT REC	EIVE YOUR

MINIMUM PAYMENT BY THE DATE LISTED ABOVE, YOU MAY HAVE TO PAY A LATE FEE UP TO \$10.

Contact Information

Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881 After Hours: (866) 604-0381

Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630

Visit us on the web at: www.rccu.com

Please Mail Your Payments to: VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

EZCARDINFO.COM IS ONLINE BANKING FOR YOUR CREDIT CARD AND IT'S FREE! WHEN YOU ENROLL, YOU CAN MANAGE YOUR ACCOUNT 24/7. VISIT EZCARDINFO.COM AND GET STARTED TODAY!

	Transactions							
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount			
07/13	07/14	9399	24692163194000728231239	L2GKY SEC OF STATE 502-564-3490 KY	\$ 10.00			

NOTICE: CONTINUED ON PAGE 3 Fage 1 of 2

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW 5 DAYS FOR MAIL DELIVERY 9900

RURAL COOPERATIVES CREDIT UNION PO BOX 32170 LOUISVILLE KY 40232 - 2170



Account Number #### #### 9031

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Total Minimum Closing Date New Balance Payment Due Date Payment Due 07/19/13 \$10.00 \$10.00

08/13/13

\$

MARK KEENE JACKSON ENERGY COOP 115 JACKSON ENERGY LANE MCKEE KY 40447 - 8847



MAKE CHECK PAYABLE TO:

Idladiana Matalaalah bibbabbadiah ladi albidali VISA

PO BOX 4521 CAROL STREAM IL 60197 - 4521

հեռՈհոսեսեներիու Ուսելելելելելելելել

Exhibit 3 Page 4 of 127 Witness: Jim Adkins

Commonwealth of Kentucky Alison Lundergan Grimes, Secretary of State

Alison Lundergan Grimes Secretary of State P. O. Box 718 Frankfort, KY 40602-0718 (502) 564-3490 http://www.sos.ky.gov

Certificate of Existence

Authentication number: 140893

Visit https://app.sos.ky.gov/ftshow/certvalidate.aspx to authenticate this certificate.

I, Alison Lundergan Grimes, Secretary of State of the Commonwealth of Kentucky, do hereby certify that according to the records in the Office of the Secretary of State,

JACKSON ENERGY COOPERATIVE CORPORATION

is a corporation duly incorporated and existing under KRS Chapter 14A and KRS Chapter 273, whose date of incorporation is July 26, 1938 and whose period of duration is perpetual.

I further certify that all fees and penalties owed to the Secretary of State have been paid; that Articles of Dissolution have not been filed; and that the most recent annual report required by KRS 14A.6-010 has been delivered to the Secretary of State.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal at Frankfort, Kentucky, this 12th day of July, 2013, in the 222nd year of the Commonwealth.



Alison Lundergan Grimes

Secretary of State

Commonwealth of Kentucky

140893/0025630



Exhibit 3 Page 5 of 127

No. 20 Vitnessi Jim Adkins

Date: 07/05/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
06/20/20	013 06202013	MILEAGE REIMBURSEMENT	186.5	0	605	27.69
	Vendor: 11003 M/	ARK R KEENE		T	otals:	27.69



JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20097463

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE CHECK NO. AMOUNT 07/05/2013 20097463 \$******27.69

NON-NEGOTIABLE

ORDER

PAY MARK R KEENE 128 MT VIEW DRIVE THE BEREA KY 40403

OF

TO

11003



Purpose of Expense: Rate ("are meeting with Jim Adkins at the Leadon office. REIMBURSABLE EXPENSES Dept. 8 Acct. 8 Code 8 Date Location/Description Total Content Coding for Personal Mileage Below SUBTOTAL Substitution Substitution Substitution Substitution Substitution Substitution Content Substitution Substitutio	Name:	Mark Ke	ene			
REIMBURSABLE EXPENSES Dept. 9 Acct. 8 Code 9 Date Location/Description Total Finite Coding for Personal Mileage Below SUBTOTAL	Date:	6/20/2013				
Date Beginning Ending Total Use of Personal Wileage Date Beginning Ending Total Use of Personal Vehicle Use of Personal Vehicle Use of Personal Vehicle Date Beginning Ending Total O 186.50 605 14.8 Miles - Rate \$ 565 TOTAL 527.6 Signature MacAll Signature Date Beginning for mileage - enter Readings in Yellow Section. Use of Personal Vehicle Use of Personal Vehicle O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Purpos	e of Expe	nse:		Rate Case meeting with Jim Adkins at the London office.	
Date Beginning Ending Total Use of Personal Wileage Date Beginning Ending Total Use of Personal Vehicle Use of Personal Vehicle Use of Personal Vehicle Date Beginning Ending Total O 186.50 605 14.8 Miles - Rate \$ 565 TOTAL 527.6 Signature MacAll Signature Date Beginning for mileage - enter Readings in Yellow Section. Use of Personal Vehicle Use of Personal Vehicle O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					REIMBURSABLE EXPENSES	
Inter Cooling for Personal Mileage Below Substance State \$.565 Substance State	Dent.#	Acct #	Code #	Date		Total
Signature Sign						
Signature Sign						
Signature Sign						
Signature Signature Signature Date	Enter Coo			age Below		\$0.00
Certify that these expenses and this report are factual and accurate. Signature	0	186.50	605	19.8	Miles - Rate \$.565	
Use of Personal Vehicle Use of Personal Vehicle Date Beginning Ending Total Meeting Purpose Total Miles Only	Approva	dometer Rea	dings for	mileage - e	enter Readings in Yellow Section.	
Mileage Date Beginning Ending Total Meating Purpose Total Miles Only 19 19 19 19 19 19 19 1	It using m	eles that hav	e already	been figure	od	-cm - sector
Date Beginning Ending Total Meating Purpose Total Miles Only			Mileage			
O Rate case misering 19	Date	Beginning		Total	Meeting Purpose	Total Miles Only
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	Kalle case meeting	.19
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 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 0		1				
0				0		
11 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 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		-		-		
otal Miles using Odometer of Total Miles 49				-		
o o o o o o o o o o o o o o o o o o o						
otal Miles using Odometer 0 Total Miles 49						1
otal Miles using Odometer 0 Total Miles 49				0		
otal Miles using Odometer 0 Total Miles 49			_			
otal Miles using Odometer 0 Total Miles 49						
	- 1 - 1				7,2776.00	
	otal Mik	rs using Od	ometer	0	Total Miles	49
Grand Total Miles 49					Grand Total Miles	



Exhibit 3 Page 7 of 127

Witness: Jim Adkins

No. 20098082 Date: 08/16/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/08/20	013 08082013	REIMBURSABLE EXPENSE	186.5	0	505	32.55
08/08/20	013 08082013	REIMBURSABLE EXPENSE	186.5	0	605	55.37
	Vendor: 11003	MARK R KEENE		Т	otals:	87.92



OF

JACKSON ENERGY COOPERATIVE
A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098082

73-5484/4210

Jackson County Bank McKee, Kentucky

PAY MARK R KEENE TO 128 MT VIEW DRIVE THE BEREA KY 40403

ORDER

11003

Void After 120 Days

DATE	CHECK NO.	AMOUN'T
08/16/2013	20098082	\$******87.92

NON-NEGOTIABLE

Exhibit 3 Page 8 of 127 Witness: Jim Adkins



A Touchstone Energy® Cooperative

Name: Mark Keene

Date: August 8, 2013

Purpose of Expense: Rate Case Expenses

				REIMBURSABLE EXPENSES	
Dept. #	Acct. #	Code #	Date	Location/Description	Total
	186.50	505	8/2/13	El Cazador Mexican Restaurant	\$32.55
	1	1.840-	D-1	SUBTOTAL	e27.66
Enter Co	ding for Pen	sonal Mile			\$32.55
			98.0	Miles - Rate \$.565	\$55.37
				TOTAL	\$87.92

Signature I certify that these expenses and this report are factual and accurate.	Date 8/8//3
Approval Sharenk Carson	Date 8/12/13

If using miles that have already been figured Use of Personal Vehicle

	M	lileage		
Date	Beginning Er	nding Tota	Meeting Purpose	Total Miles Only
8/8/2013		0	Take rate case file to London for Carol to take to PSC	98
		0		
		0		
		0		
		0		
		0		
		0		
		0		
		0		
		0		
		0		
		0		TOXILLE ENTERNAL
		0		
		0		
		0		Commission of the Commission o
		0		
		0		
		0		
		0		
		0		
tal Mile	s using Odon	neter 0	Total Miles	98

Grand	Total	Miles	98
Gianu	1 Charles	mines	96

EL CAZADOR MEXICAN RESTAURANT 4884 HIGHWAY 3630 ANNVILLE, KY 40402 6063641111 3899000002270237

Merchant ID: 0237

Ref #: 000?

Server ID: 1

Sale

XXXXXXXXXXXXXX0226

MASTERCARD Entry Method: Swiped

Amount: \$ 28.05

Tip: 450

Total: 32.55

08/02/13 13:20:30

Inv #: 000007 Appr Code: 00925P

Apprvd: Online Batch#: 000346

Customer Copy

THANK YOU

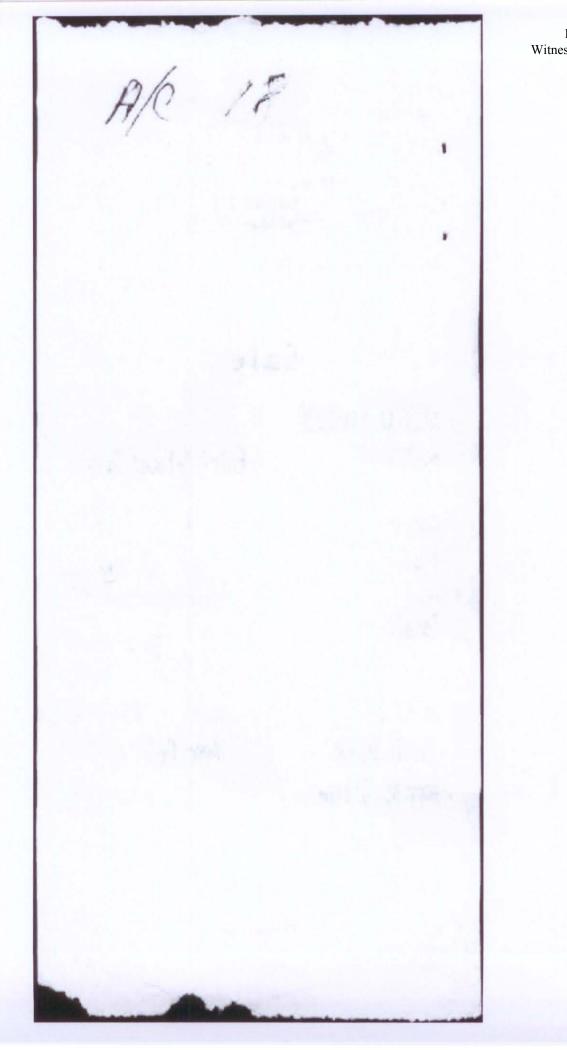


Exhibit 3 Page 10 of 127 Witness: Jim Adkins

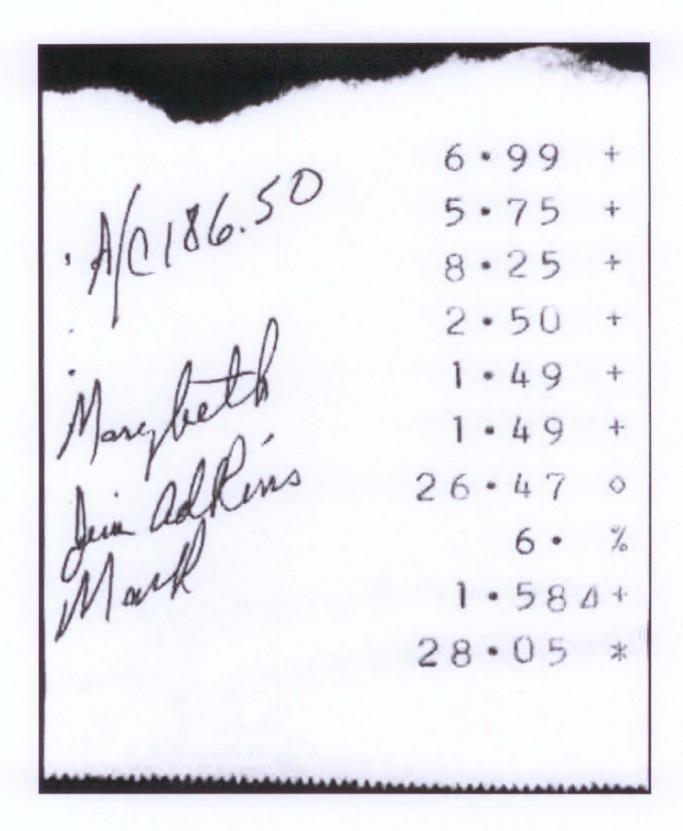


Exhibit 3 Page 12 of 127

Witness: Jim Adkins

No. 20098330 Date: 09/06/2013

DATE	INVOICE		DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/19/201	3 0813374495		374495	184.1	0	605	65.78
08/19/201	3 0813375765		375765	186.5	0	505	48.26
08/19/201	.3 0813375773		375773	184.1	0	305	58.65
08/19/201	3 0813375773		375773	908.8	71	505	63,56
08/19/201	3 0813375773		375773	908.8	71	605	336.57
08/19/201	3 0813375773		375773	908.81	71	502	359.41
08/19/201	3 0813375773		375773	908.81	71	505	65.37
08/19/201	3 0813375773		375773	910.15	71	505	77.95
08/19/201	3 0813375781		PURCHASE ORDER/ACCOUNTS PAYABLE	143.63	0	303	667.25
08/19/201	3 0813375781		375781	154.3	0	307	396.16
08/19/201	3 0813375781		375781	236.5	0	602	-46.13
08/19/201	3 0813375781		PURCHASE ORDER/ACCOUNTS PAYABLE	391.01	0	710	1,835.63
08/19/201	3 0813375781		PURCHASE ORDER/ACCOUNTS PAYABLE	921.0	83	303	577.69
08/19/201	3 0813375781		PURCHASE ORDER/ACCOUNTS PAYABLE	935.0	60	303	888.27
08/19/201	3 0813375799		375799	910.0	71	410	57.40
08/19/201	3 0813375799		375799	910.15	71	303	58.11
08/19/201	3 0813379684		379684	910.15	75	505	70.07
08/19/201	3 0813381466		381466	926.01	90	722	31.80
08/19/201	3 0813382886		382886	910.15	71	505	78.02
08/19/201	3 0813839080		839080	921.0	20	203	13.13
08/19/201	3 0813839080		839080	921.0	20	505	125.23
08/19/201	3 0813839981		839981	921.0	20	505	31.32
08/19/201	3 0813839981		839981	930.21	10	505	34.68
08/19/201	3 0813841284		841284	908.81	60	505	5.07
08/19/201	3 0813841284		841284	935.0	60	303	10.58
08/19/201	3 0813841284		841284	935.0	60	306	161.33
08/19/201	3 0813841284		841284	935.0	60	505	34.92
08/19/201	3 0813841284		841284	935.02	60	302	2.85
08/19/201	3 0813841284		841284	935.03	60	505	46.23
08/19/201	3 0813842233		842233	588.0	66	505	238.09
08/19/201	3 0813842233		842233	588.0	66	605	171.37
08/19/201	3 0813842241		842241	910.15	73	505	138.74
08/19/201	.3 0813842316		842316	588.0	59	605	207.37
08/19/201	3 0813842373		842373	926.01	90	505	14.98
08/19/201	3 0813842373		842373	926.01	90	722	2.97
08/19/201	3 0813844270		844270	588.0	61	505	502.84
08/19/201	3 0813844270		844270	588.0	61	605	301.99
08/19/201	3 0813844544		844544	910.15	71	505	123.54
	Vendor:	22021 VISA			Т	otals:	7,857.05



JACKSON ENERGY COOPERATIVE A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098330

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT	
09/06/2013	20098330	\$****7,857.05	

NON-NEGOTIABLE

PAY VISA

ATTN: LOAN DEPT TO THE PO BOX 32170 ORDER LOUISVILLE KY 40232

OF

22021



Exhibit 3 Page 13 of 127

Witness: Jim Adkins

No. 20098330 Date: 09/06/2013



JACKSON ENERGY COOPERATIVE

A Touchstone Energy' Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

73-5484/4210

AMOUNT

0.00

Jackson County Bank McKee, Kentucky

Void After 120 Days

CHECK NO.

PAY VISA TO

ATTN: LOAN DEPT THE PO BOX 32170

ORDER LOUISVILLE KY 40232

OF

OVER FLOW STUB

09/06/2013 20098330

DATE

NON-NEGOTIABLE

22021



SHARON CARSON JACKSON ENERGY COOP Account Number: #### #### 5765

Statement Closing Date: August 19, 2013

Summary o	f Account Activ	ity
Previous Balance		\$ 0.00
Payments		0.00
Other Credits		0.00
Other Debits	+	0.00
Purchases	+	48 26
Cash Advances	+	0.00
Fees Charged	+	0 00
Interest Charged	+	0.00
NEW BALANCE		\$ 48.26
Credit Limit		\$ 7,500.00
Available Credit		7,451.00
Available Cash		0 00
Amount Disputed		0.00
Statement Closing Date		08/19/13
Days in Billing Cycle		31

Payment Informat	ion
New Balance	\$ 48.26
Total Minimum Payment Due	\$48.26
Payment Due Date	09/13/13
Late Payment Warning: IF WE DO NOT R MINIMUM PAYMENT BY THE DATE LISTED HAVE TO PAY A LATE FEE UP TO \$10.	ECEIVE YOUR D ABOVE, YOU MAY

Contact Information

C	Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881 After Hours: (866) 604-0381
4	Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630
33	Visit us on the web at: www.rccu.com
\$	Please Mail Your Payments to: VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE, MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

> NOTICE CONTINUED ON PAGE 3 Page 1 of 2

> > **Payment Due Date**

09/13/13

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW 5 DAYS FOR MAIL DELIVERY 0900

Total Minimum

Payment Due

\$48.26

RURAL COOPERATIVES CREDIT UNION PO BOX 32170 LOUISVILLE KY 40232 - 2170

New Balance

\$48 26

Idalllankaldadhalladdalaladadhaladdald



Account Number #### #### 5765

Check box to indicate name/address change

AMOUNT OF PAYMENT ENCLOSED

on back of this coupon

SHARON CARSON JACKSON ENERGY COOP 115 JACKSON ENERGY LANE MCKEE KY 40447 - 8847

Closing Date

08/19/13



MAKE CHECK PAYABLE TO

\$

blluttamattdalaabhabbladadalabbattabb VISA

PO BOX 4521 CAROL STREAM IL 60197 - 4521

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Credit Witness: Jim Adkins Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below.

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily belance" of your account. To get the everage daily belance, we take the beginning balance of your account each day. add any new purchases or cash advances, and subtract any payments, credits, non-accounting less and unpaid interest charges. This gives us the daily balances. Then we add up all the daily balances for the balling cycle and divide the lotal by the number of days in the billing cycle.

Method E - Average Daity Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accouning fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily belances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F- Average Daily Balance (including new transactions). To evoid incurring additional Interest Charges on the beginning balance of cash advances (and purchases) Method F is specific as applicable to purchases). reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions

The Interest Charges lize a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning belance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accounting fees, and unpaid interest charges. This gives us the daily balance for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To," will be credited as of the date of regiment creating and break between payment coupon. Payments must be present as a tree location of the payment coupon between the payment coupon. Payments must be must be the same day. Payments must be must

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have guestions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle: all transactions received after the closing date will appear on your next statement.

Annual Fee, if your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address issed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agreecy if you fall to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do if You Think You Find A Mistake On Your Statement

you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries....to." In your letter, give us the following information: Account information. Your name and account number

Dolar Arrount

The dollar arrount of the suspected error

Description of Problem:
If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential arrors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay
- the amount in question or any interest or other fees related to that amount.

 While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissafested with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify. You must not yet have fully paid for the purchase.

If all of the orbana above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent

(Rev 02-12)

NAME CHANGE	Last																					
	First			I	Ī				M	lide	lle			1				Ì		Ī	Ī	
ADDRESS CHANGE	Street			Ī															1			
				1										1						Ĺ		
						1							L	1				L				
Sity											Sta	te			ZIF	C	ode					
Home Phone ()				В	usir	nes	s Pi	hor	ne	() [14				
SIGNATURE REQUIRED TO AUTHORIZE CHANGES SI	gnature																					



Exhibit 3 Page 16 of 127
Witness: Jim Adkins

Statement Closing Date: August 19, 2013

SHARON CARSON JACKSON ENERGY COOP Account Number: #### #### 5765

			Tran	nsactions	
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
08/14 08/15 5812	5812	24559303226900015800032	EL CAZADOR MEXICAN RESTAU ANNVILLE KY	\$ 48.26	
			2013 Tota	Is Year To Date	
			Total Fees Charged in 2013	\$ 0.00	
			Total Interest Charged in 20	13 \$ 0.00	

Plan Description	ICM1	Balance Subject	Periodic	Annual Percentage	Interest	Ending Balance
		to Interest Rate	Rate	Rate (APR) ²	Charge	
CURRENT						
PURCHASES	G	\$ 0.00	1.0750%	12.90%	\$ 0.00	
CASH	F	\$ 0.00	1.0750%	12.90%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 48.26

ICM Interest Charge Method: See reverse side of Page 1 for explanation.
 Your Annual Percentage Rate (APR) is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary

(Roy 52-12)

IMPORTANT INFORMATION

interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and CnRage 17 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below: Witness: Jim Adkins

Method A - Average Daily Balance (including new transactions). The interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average delly balance" of your account. To get the average delly balance, we take the beginning balance of your account each day, add any new purchases or cach advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the lotal by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-account fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F. Average Daily Balance (including new transactions). To avoid incurring additional interest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-account fees, and unpeid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Baiance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balanca" in full, shown on your monthly statement, you must pay the entire "New Balanca" in full, shown on your monthly statement, on or before the Payment Due Date.

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accounting lees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the places "Please Mail Your Payment To." will be credited as of the date of receipt to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dolars. Payments that do not conform to the esquirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request, in writing, a full includ. Submit your request to the address indicated on the front of this statement after the phrase "Please send Stilling Inquiries and Correspondence to."

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all fransactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

NAME CHANGE

ADDRESS CHANGE

What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to." In your letter, give us the following information:

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

We cannot try to collect the amount in question, or report you as delinquent on that amount.

Last First

Street

- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

if you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we maked to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card count do not qualify.

You must not yet have fully paid for the purchase

If all of the criteria above are met and you are still dissatisfied with the ourchase, contact us in writing for electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate the same rives apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. All that point, if we think you owe an amount and you do not pay, we

Please use blue or black ink to complete form Middle

State ZIP Code Home Phone (Business Phone (

SIGNATURE REQUIRED TO AUTHORIZE CHANGES Signature



Name: Sharon Carson

Date:

8/28/13

Purpose of Expense: Meals for Rate Case Meetings

							Receipt Totals
)ept. #	Acct. #	Code #	Date	Location/Description	JEC Expenses	Personal Exp.	
0	186.50	505	8/14/13	El Cazedor Mexican Restaurant	\$48.26		\$48.26
				(Jim Adkins, Mary Beth Purvis, Lisa Baker, Mark Keene, Sharon Carson)			\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$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
							\$0.0
							\$0.0
							\$0.0
				Total	\$48.26	\$0.00	\$48.26
4-1 T	n n .			ve -Attach Cashier Receipt		\$0.00	

** This amount should equal Visa Statement Amount

Signature Sharan K. Cause Date 8/28/13

Approval Cause Date 8-29-13

Exhibit 3 Page 19 of 127 Witness: Jim Adkins

Group working m

4884 HIGHHAY 3638 ANNVILLE, KY 40402 6063641111 3899000002270237

Merchant ID: 0237

Ref II: 0003

Server ID: 1

Sale

XXXXXXXXXXXXX5765

Entry Method: Swiped VISA

Amount: 41.26

Tip:

Total:

08/14/13 12:47:35

Inv #: 000003 Appr Code: 003819

Apprvd: Online Batch#: 000358

THANK YOU LISADENS
THANK YOU LISADENS
TO PROPERTY

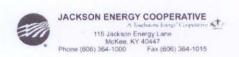


Exhibit 3 Page 20 of 127

Witness: Jim Adkins **No. 20098451**

Date: 09/13/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/19/20	013 0813372804	372804	921.07	81	206	132.53
08/19/20	13 0813375864	375864	908.81	71	303	36.32
08/19/20	13 0813375864	375864	921.08	71	505	14.82
08/19/20	13 0813375864	375864	921.08	71	605	112.19
08/19/20	13 0813375922	375922	143.63	0	303	873.93
08/19/20	13 0813382944	382944	588.02	61	605	353.60
08/19/20	13 0813382969	382969	588.0	61	605	836.96
08/19/20	13 0813382969	382969	921.0	81	505	31.27
08/19/20	13 0813383009	383009	107.2	0	605	-244.42
08/19/20	13 0813383009	383009	143.63	0	605	229.00
08/19/20	13 0813383009	383009	921.5	90	605	841.72
08/19/20	13 0813839031	839031	186.5	0	505	55.10
	Vendor: 22021	VISA		7	otals:	3,273.02

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane
McKee, KY 40447

Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098451

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

	CHECK NO.	
09/13/2013	20098451	\$****3,273.02

NON-NEGOTIABLE

PAY VISA

TO ATTN: LOAN DEPT PO BOX 32170 THE

ORDER LOUISVILLE KY 40232

OF

22021



Exhibit 3
Page 21 of 127
Witness: Jim Adkins

MARK KEENE JACKSON ENERGY COOP Account Number: #### #### 9031

Statement Closing Date: August 19, 2013

Summary of	of Account Activ	rity
Previous Balance		\$ 10.00
Payments	*	10.00
Other Credits		0.00
Other Debits	*	0.00
Purchases	+	55.10
Cash Advances	+	0.00
Fees Charged	+	0.00
Interest Charged	+	0.00
NEW BALANCE		\$ 55.10
Credit Limit		\$ 3,500.00
Available Credit		3,444.00
Available Cash		0.00
Amount Disputed		0.00
Statement Closing Date		08/19/13
Days in Billing Cycle		31

\$ 55.10
\$55.10
09/13/13

	Contact Information
C	Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881 After Hours: (866) 604-0381
4	Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630
	Visit us on the web at: www.rccu.com
\$	Please Mail Your Payments to: VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY!
SIMPLY GO TO WWW EZCARDINFO. COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN
REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS,
DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND
EASY WITH EZCARDINFO. ENROLL TODAY!

			Trai	nsactions	
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
08/15	08/16	5812	24559303227900015900088	EL CAZADOR MEXICAN RESTAU ANNVILLE KY	\$ 27 03
08/16	08/18	5812	24559303228900016000069	EL CAZADOR MEXICAN RESTAU ANNVILLE KY	28 07
			Payments, Adju	ustments and Others	
08/15	08/15	6010	1 3227086935000180	PAYMENT - THANK YOU	10.00

NOTICE CONTINUED ON PAGE 3 Page 1 of 2

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW 5 DAYS FOR MAIL DELIVERY 0900

Total Minimum

Payment Due

\$55.10

RURAL COOPERATIVES CREDIT UNION PO BOX 32170 LOUISVILLE KY 40232 - 2170

New Balance

\$55.10

laballlandrahallanllanllahaladrahallanlanllahdrahd



Account Number #### #### 9031

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

MARK KEENE JACKSON ENERGY COOP 115 JACKSON ENERGY LANE MCKEE KY 40447 - 8847

Closing Date

08/19/13



09/13/13

Payment Due Date

\$

MAKE CHECK PAYABLE TO

VISA
PO BOX 4521
CAROL STREAM IL 60197 - 4521

IMPORTANT INFORMATION

interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Creenage 22 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below Witness: Jim Adkins

Method A - Average Deily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily belance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing lees and impaid interest changes. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Delty Belance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Changes for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F. Average Duly Balance (including new transactions). To avoid incurring additional inferest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (Including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Belance" in full, shown on your monthly statement, you must pay the entire "New Belance" in full, shown on your monthly statement, on or before the Payment Due Date.

The laterest Charges for a billing cycle are computed by applying the Periodic Rate to the "sverage daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balance for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of recept to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit belance due or your account, you may request, in writing, a full return. Submit your request to the address indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your accurates early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an armual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s). which you have out in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you tall to fulfill the terms of your credit obliquitions.

BUILING RIGHTS SHIMMARY

What To Do If You Think You Find A Mistake On Your Statement

re is an error or your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to." in your letter, give us the following information.

- Account Information: Your name and account number.

 The dutar amount of the suspected arror.

 Destriction of Problem:
 If you think there is an arror on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true.

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance. We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50 (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify. You must not yet have fully paid for the purchase

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries ... to:

While we investigate, the same rules apply to the deputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

02-12)

NAME CHANGE	Last	1				L														
	First	1	1	1	1				Ц	М	iddle		_	1		1	1	L		1
ADDRESS CHANGE	Street																			
ity											St	ate			2	ZIP	Cod	е		
ome Phone ()						В	SITE	285	Pho	ne	()					



Exhibit 3 Page 23 of 127 Witness: Jim Adkins

MARK KEENE JACKSON ENERGY COOP Account Number: #### #### 9031

Statement Closing Date: August 19, 2013

			Transactions	Continued		
Trans Date	Post Date	MCC Code	Reference Number Description		Amount	
	-		TOTA	L PAYMENTS OR ADJUSTMENTS	\$	10 00
			2013 Totals Year	To Date		
			Total Fees Charged in 2013	\$ 0.00		
			Total Interest Charged in 2013	\$ 0.00		

Plan Description	ICM1	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.0750%	12.90%	\$ 0.00	
CASH	F	\$ 0.00	1.0750%	12.90%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 55.10

² Your Annual Percentage Rate (APR) is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary



IMPORTANT INFORMATION

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Crepage 24 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below.

Witness: Lim Adkins Witness: Jim Adkins

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily belance" of your account. To get the everage daily belance, we take the beginning belance of your account each day. ises or cash advances, and subtract any payments, credits, non-according fees and unpaid interest charges. This gives us the daily belance. Then we add up all the daily belances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F- Average Daily Batance (including new transactions). To avoid incurring additional Interest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchase reflected on your monthly statement on or before the Payment Due Date. No grade period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average delly belance" of cash advances (and if applicable purchases). To get the average delly belance, we take the beginning belance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle, and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, or or before the Payment Dus Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take The beginning balance of your account each day, add any new purchases or cash advances, we are the beginning balance of your account each day, add any new purchases or cash advances, but a subtract any payments, credits, non-account fees, and unpaid interest charges. This gives us the daily balance. The billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of regiment creating and order balance. Payments couldn't also be account specified on the payment couldn't be readed as or the case of receipt to the account specified on the payment coupor. Payments made in period during normal business hours at branch locations where such payments are accepted with the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, paym

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the custo service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the closing date is the last day of the billing cycle, all transactions received after the constitution of the cycle and the cycle and

Apmual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address issted on the front of this statement offer the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s). which you have out in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do If You Think You Find A Mistake On Your Statement

You think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to:" In your letter, give us the following information:

- Account Information.

 Dollar Amount
 Description of Problem: If you think there is an error on your bill, describe what you believe is swrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit first

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

ou are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to gay the nathring anxiount due on the purchase. To use this right, all of the following most be true

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50 (Note: Norther of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules spirit to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we trink you owe an amount and you do not pay, we may report you as delinquent.

NAME CHANGE	Last	
		Middle
DDRESS CHANGE	Street	Edition in the continuous and th
ity		State ZIP Code
Iome Phone ()	-	Business Phone () .

Exhibit 3 Page 25 of 127 Witness: Jim Adkins

EL CREADUR MEXICAN RESTAURANT 4884 HIGHWAY 3630 ANNVILLE, KY 40402 6063641111 3899000002270237

Merchant ID: 0237

Ref II: 0006

Server ID: 1

Sale

XXXXXXXXXXXX9031

VISA Entry Method: Swiped

Amount: \$ 24.07

Tip: 4.00

Total: 28.07

08/16/13 12:51:54

Inv #: 000006 Appr Code: 005312

Apprvd: Online Batch#: 000360

Customer Copy

THANK YOU

Exhibit 3 Page 26 of 127 Witness: Jim Adkins

Jim A. Marylett P. Mark K. EL CAZADOR MEXICAN RESTAURANT 4884 HIGHWAY 3630 ANNVILLE, KY 40402 6063641111 3899000002270237

Merchant ID: 0237

Ref #: 0008

Server ID: 1

Sale

XXXXXXXXXXXXX9031

VISA Entry Method: Swiped

Amount: \$ 23.03

Tip: 4,00

Total: 27.03

08/15/13 13:01:17

Inv #: 000007 Appr Code: 009345

Apprvd: Online Batch#: 000359

Customer Copy

THANK YOU

Jan A. Maybeth P. Mark K.

Exhibit 3 Page 28 of 127 Witness: Jim Adkins



Name: Mark Keene

Date: 09/05/13

Purpose of Expense: Meals with Jim Adkins & Marybeth Pervis for Rate Case

	Credit Card Expenses										
Dept. #	Acct.#	Code #	Date	Location/Description	JEC Expenses	Personal Expenses	Receipt Totals				
0	186.50	505	8/15/13	El Cazador Mexican Restaurant	28.07		\$28.0				
0	186,50	505	8/16/2013	El Cazador Mexican Restaurant	27,03		\$27.0				
							\$0.00				
							\$0.00				
							\$0.00				
							\$0.00				
							\$0.00				
							\$0.00				
							\$0.08				
							\$0.0				
							\$0.0				
							\$0.00				
							\$0.00				
							\$0.0				
				ALCO CONTRACTOR OF THE CONTRAC			\$0.00				
							\$0.0				
							\$0.0				
				TOTAL	\$55.10	\$0.00	\$55.11				
otal T	o Be Re	eimburs	ed to Coo	perative -Attach Cashier Receipt		\$0,00					

as This	emount s	hould so	anil Vina	Statement	Amount

I certify that these expenses and this report are factual and accurate.

Signature	Mark Leave	Date	09/05/13
Approval	Sharmk. Causa	Date	9/10/13

PLEASE DETACH AND RETAIN

Exhibit 3 Page 30 of 127 Witness: Jim Adkins No. 20098797

Date: 10/11/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
09/18/2013	09131284	1284	236.5	0	602	-29.43
09/18/2013	09131284	1284	935.0	60	302	62.89
09/18/2013	09131284	1284	935.0	60	303	632.74
09/18/2013	09131284	1284	935.0	60	306	182.16
09/18/2013	09131284	1284	935.0	60	505	114.49
09/18/2013	0913372796	372796	921.0	20	605	175.08
09/18/2013	0913372796	372796	921.0	83	605	318.70
09/18/2013	0913372796	372796	930.21	10	605	1,225.56
09/18/2013	0913372804	372804	921.07	81	206	61.02
09/18/2013	0913372846	372846	588.0	66	605	324.11
09/18/2013	0913372846	372846	588.0	68	605	324.11
09/18/2013	0913372846	372846	588.0	69	605	324.12
09/18/2013	0913375765	375765	186.5	0	505	38.26
09/18/2013	0913375799	375799	910.0	71	410	28.70
09/18/2013	0913375799	375799	910.15	71	303	18.20
09/18/2013	0913375799	375799	930.2	71	303	8.27
09/18/2013	0913375799	375799	930.25	71	303	90.08
09/18/2013	0913375864	375864	921.08	20	605	63.29
09/18/2013	0913375914	375914	236.5	0	602	-22.85
09/18/2013	0913375914	375914	921.1	83	303	436.15
09/18/2013	0913379684	379684	921.0	75	206	92.00
09/18/2013	0913382886	382886	921.0	74	206	46.00
09/18/2013	0913382944	382944	930.25	71	208	205.00
09/18/2013	0913382993	382993	588.0	62	208	200.00
09/18/2013	0913383009	383009	930.21	10	605	447.60
09/18/2013	09134495	4495	184.1	0	305	209.45
09/18/2013	09134495	4495	184.1	0	605	47.05
09/18/2013	09134495	4495	236.5	0	602	-11.98
09/18/2013	09135426	5426	588.02	61	140	441.60
09/18/2013	09135426	5426	588.02	, 61	502	132.47
09/18/2013	09135426	5426	588.02	61	605	53.02
09/18/2013	09135773	5773	908.81	71	502	25.75
09/18/2013	09135773	5773	910.11	71	505	225.97
09/18/2013	09135773	5773	926.01	71	303	10.60
09/18/2013	09135773	5773	926.01	71	502	1,498.56
09/18/2013	09135781	PURCHASE ORDER/ACCOUNTS PAYABLE	921.1	83	303	2,331.26
09/18/2013	09135781	PURCHASE ORDER/ACCOUNTS PAYABLE	935.0	60	303	85.32
09/18/2013	0913839981	839981	921.0	20	505	151.96
09/18/2013	0913842373	842373	921.5	90	405	29.86



JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098797

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
10/11/2013	20098797	\$****11,188.23

NON-NEGOTIABLE

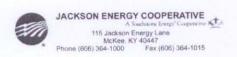
PAY VISA

TO ATTN: LOAN DEPT PO BOX 32170 THE

OF

ORDER LOUISVILLE KY 40232

22021



Vendor: 22021 VISA

09/18/2013 0913842373

09/18/2013 0913842373

09/18/2013 09139031

09/18/2013 09182013

842373

842373

9031

5781

PLEASE DETACH AND RETAIN

Exhibit 3 Page 31 of 127

No. 20098797 Jim Adkins

Date: 10/11/2013

926.01 90 505 38.36 926.01 90 722 123.35 55.59 0 505 186.5 373.79 0 605 163.0

> Totals: 11,188.23

JACKSON ENERGY COOPERATIVE

A Touchstone Energy' Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
10/11/2013	20098797	0.00

OVER FLOW STUB

NON-NEGOTIABLE

VISA ATTN: LOAN DEPT TO

PO BOX 32170 THE

ORDER LOUISVILLE KY 40232

OF

PAY

22021



Exhibit 3 Page 32 of 127 Witness: Jim Adkins

SHARON CARSON JACKSON ENERGY COOP

Account Number: #### #### 5765

Statement Closing Date: September 18, 2013

Summary of	of Account Activ	ity
Previous Balance	CONTRACTOR STATE OF THE PARTY O	\$ 48 26
Payments		48.26
Other Credits		0.00
Other Debits	+	0.00
Purchases	+	38 26
Cash Advances	+	0.00
Fees Charged		0.00
Interest Charged	+	0.00
NEW BALANCE		\$ 38.26
Credit Limit		\$ 7,500.00
Available Credit		7,461.00
Available Cash		0.00
Amount Disputed		0.00
Statement Closing Date		09/18/13
Days in Billing Cycle		30

Payment Information								
New Balance	\$ 38.26							
Total Minimum Payment Due	\$38.26							
Payment Due Date	10/13/13							
Late Payment Warning: IF WE DO NOT R MINIMUM PAYMENT BY THE DATE LISTE HAVE TO PAY A LATE FEE UP TO \$10								

Contact Information Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881 After Hours: (866) 604-0381 Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630 Visit us on the web at: www.rccu.com Please Mail Your Payments to:

VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW EZCARDINFO COM AND ENROLL IN OUR ONLINE SERVICE YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

			Tran	nsactions	
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
08/20	08/22	5812	24158133233233229055400	TUCKYS 001-800254717 KY	\$ 38 26
			Payments, Adju	istments and Others	
09/09	09/09	6010	1 3252086992000020	PAYMENT - THANK YOU	48 26

NOTICE: CONTINUED ON PAGE 3 Page 1 of 2

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW 5 DAYS FOR MAIL DELIVERY 0919

Total Minimum

Payment Due

\$38.26

RURAL COOPERATIVES CREDIT UNION PO BOX 32170 LOUISVILLE KY 40232 - 2170



Account Number #### #### #### 5765

Check box to indicate name/address change

on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

SHARON CARSON JACKSON ENERGY COOP 115 JACKSON ENERGY LANE MCKEE KY 40447 - 8847

Closing Date

09/18/13



Payment Due Date 10/13/13

MAKE CHECK PAYABLE TO

tillollamillidalmidaddaddaddagleddaddd VISA PO BOX 4521 CAROL STREAM IL 60197 - 4521

أباء اللبسانيان البيانيان البيانيان السالية الماسالية الماسال

New Balance

\$38.26

IMPORTANT INFORMATION

Exhibit 3 Page 33 of 127

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below: and Ca

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "sverage daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balance for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F. Average Daily Balance (including new transactions). To avoid incurring additional **Interest Charges** on the beginning belance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balance for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of Payment Creaming and cream balance. Payments received by orw at the location's specified on the incident specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request, in writing, a full refund. Submit your request to the address indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle, all transactions received after the closing date will appear on your next statement

Annual Fee, If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

What To Do If You Think You Find A Mistake On Your Statement If you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries....to;" in your letter, give us the following information:

Account Information:

Colar Anount

Description of Problem:

If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically), You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the arricunt in question. While we investigate whether or not there has been an error, the following are true:

We cannot try to collect the amount in question, or report you as delinquent on that amount.

- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.

 While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissalished with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50 (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify You must not yet have fully paid for the purchase

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

(Rev 02-12)

NAME CHANGE		Ple	ase	e us	e b	lue	or c	lac	k in	K to) CO	mp	lete	101	m												
WANTE OF PARTIES	Last					1			1				1												1	1	1
	First							1		I				Mi	dd	le				1		-	1		1	1	
ADDRESS CHANGE	Street																		I			ï				1	
				Ī						1	1	Ī															
				1	1	1	L		1	1	1		1	1				L	I	L	L	L	1				
City							1	1	1	1	1	1		1	02	State	е		1	Z	PC	Cod	le		1		L
Home Phone ()	1 -								В	usi	nes	s P	hor	ne	()	L	1	1	-	. [1		Î



Exhibit 3
Page 34 of 127
Witness: Jim Adkins

SHARON CARSON JACKSON ENERGY COOP Account Number: #### #### 5765

Statement Closing Date: September 18, 2013

CROOK FERSE

			Transactions (Continued				
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount			
			TOTAL	PAYMENTS OR ADJUSTMENTS	\$	48 26		
			2013 Totals Year	To Date				
			Total Fees Charged in 2013	\$ 0.00				
			Total Interest Charged in 2013	\$ 0.00				

Plan Description	ICM1	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.0750%	12.90%	\$ 0.00	
CASH	F	\$ 0.00	1.0750%	12.90%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 38.26

² Your Annual Percentage Rate (APR) is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

IMPORTANT INFORMATION

Exhibit 3 Page 35 of 127

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Credit Witness: Jim Adkins Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily belance" of purchases (and if applicable, cash advances). To get the everage daily belance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the beginning balance of cash advences (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily belance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing less, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of receipt to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on our account, you may request, in writing, a full refund. Submit your request to the address indicated on the front of this stallement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the data your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s). which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do If You Think You Find A Mistake On Your Statement
If you think here is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to:" In your letter, give us the following information:

- Account Information:

 Dolar Amount

 Description of Problem:

 If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake

You must contact us within 60 days after the error appeared on your statement. You must hotify us of any potential errors in writing (or electronically), You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay
- the amount in question or any interest or other fees related to that amount.

 While you do not have to pay the amount in question, you are responsible for the remainder of your balance
- We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

nou are dissified with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the maining amount due on the purchase. To use this right, all of the following must be frue:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50 (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent

(Rev 02-12)

Home Phone ()		L			-			Busi		-		-		ate	-				Code				Ì
																			1			1	
																			H				İ
ADDRESS CHANGE	Street		I		1	1	Ì	1						1	1	1	I		I	L		l	1
	First		1					1			j	Mi	ddle	L	1	1		1			1	1	
NAME CHANGE	Last								1								1	11					ì



Name: Sharon Carson

Date:

9/30/13

Purpose of Expense: Meals for Rate Case Meetings

D		C-1-#	D		me r	D	Receipt Totals
Dept. #	Acct.#	Code #	Date	Location/Description	JEC Expenses	Personal Exp.	620.27
()	186.50	505	08/20/213	El Cazedor Mexican Restaurant	\$38.26		\$38.26
				(Jim Adkins, Mary Beth Purvis, Lisa Baker, Mark Keene, Sharon Carson)			\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.0
							\$0.0
					\$0.00		
							\$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
							\$0.0
							\$0.0
							\$0.00
							\$0.00
				Total	\$38.26	\$0.00	\$38.26
4 - 1 - 201	D D :			e -Attach Cashier Receipt		\$0.00	

** This amount should equal Visa Statement Amount

I certify that these expenses and this report are factual and accurate.

Signature Sharon K Carson Date 10/1/13
Approval Quel Dy Date 10-4-17

meal- Jim Adkins may both Purvis 7594 HNY 3630 Keeney
ANNVILLE. KY 40482 Shawn
PHONE #(606) 364-3940 Shawn
Cause

Sale

ID: 001

Merchant ID: 000019330525

Bank ID: 6004

08/20/13

13:24:38

Batch#: 600193

Retrieval Ref #: 000000016281845

VISA

Entry Method: Swiped

XXXXXXXXXXXXXX5765

Appr Code: 004912

Inv #: 000006

Pay Serv Ind: E

Val Date: J2WN

ID/Ref: 003232626789200

Amount:

Tip:

33.26

500

Total:

38.26

Customer Copy THANK YOU HAVE A NICE DAY!

Witness: Jim Adkins



10/11/13



MARK KEENE JACKSON ENERGY COOP

Account Number: #### #### 9031

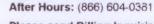
Statement Closing Date: September 18, 2013

Summary o	of Account Activ	ity
Previous Balance		\$ 55 10
Payments		55 10
Other Credits		0 00
Other Debits	+	0 00
Purchases	+	55 59
Cash Advances	+	0.00
Fees Charged	+	0 00
Interest Charged	+	0.00
NEW BALANCE		\$ 55.59
Credit Limit		\$ 3,500 00
Available Credit		3,444 00
Available Cash		0 00
Amount Disputed		0.00
Statement Closing Date		09/18/13
Days in Billing Cycle		30

Payment Informa	tion
New Balance	\$ 55.59
Total Minimum Payment Due	\$55.59
Payment Due Date	10/13/13
Late Payment Warning: IF WE DO NOT IN MINIMUM PAYMENT BY THE DATE LISTE HAVE TO PAY A LATE FEE UP TO \$10.	

Contact Information

Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881





Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630



Visit us on the web at:

www.rccu.com



Please Mail Your Payments to:

S VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.EZCARDINFO.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH EZCARDINFO. ENROLL TODAY!

			Tran	nsactions	
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
08/23	08/25	5812	24158133236236192508807	TUCKYS 001-800254717 KY	\$ 26.72
08/27	08/28	5812	24559303239900017000032	EL CAZADOR MEXICAN RESTAU ANNVILLE KY	28 87
			Payments, Adju	ustments and Others	
09/16	09/16	6010	1 3259086012000070	PAYMENT - THANK YOU	55 10 -

NOTICE: CONTINUED ON PAGE 3 Page 1 of 2

IMPORTANT INFORMATION

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advances begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle

Method F- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in fulf, shown on your monthly statement, on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of receipt to the account specified on the payment cupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request, in writing, a full refund. Submit your request to the address indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to:" In your letter, give us the following information:

- Account Information: Dollar Amount:
- Your name and account number. The dollar amount of the suspected error
- Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as definquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance. We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

- The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50.
- (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
 You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
- You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

(Rev 02-12)



Exhibit 3
Page 40 of 127
Witness: Jim Adkins

MARK KEENE JACKSON ENERGY COOP Account Number: #### #### 9031

Statement Closing Date: September 18, 2013

			Transactions	Continued	
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount
			TOTAL	PAYMENTS OR ADJUSTMENTS	\$ 55 10 -
			2013 Totals Year	To Date	
			Total Fees Charged in 2013	\$ 0.00	
			Total Interest Charged in 2013	\$ 0.00	

Plan Description	ICM1	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.0750%	12.90%	\$ 0.00	
CASH	F	\$ 0.00	1.0750%	12.90%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 55.59

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Your **Annual Percentage Rate (APR)** is the annual interest rate on your account.

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

IMPORTANT INFORMATION

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and CPage 41 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below. Witness: Jim Adkins

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on cash advance. begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage dealy balance" of your account. To get the average dealy balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, or or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To:" will be credited as of the date of receipt to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If here is a credit balance due on your account, you may request, in writing, a full refund. Submit your request to the address indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sanding your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address issted on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half to this same address

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do if You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to." In your letter, give us the following information

- Account Information:

 Dolar Amount

 Description of Problem:

 Your name and account number.

 The dollar amount of the suspected error.

 If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance. We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

- The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent.

(Rev 02-12)

NAME CHANGE	Last			Ī	1																					
	First	I	İ	Ī	İ	1	i	İ		Ì	Ì	Ī	j	Mid	ddle	9		Ī	i			İ	İ	İ	İ	L
ADDRESS CHANGE	Street		Ī	1			ī	1	i	ı	ı		ì							1	ī			1		
					1		1	Ì			Ī	Ì	İ			I	Ī	1	Ī	1	Ī	Ī				
			L	1		I	1	1	1			1	1				1	1	1	I			1		L	L
Sity				1	Ŧ		1	1							Si	ate	1	1		ZIP	Cod	ie				
lome Phone (1 -1			1					В	usi	nes	s P	hon	ie	()							

Exhibit 3 Page 42 of 127 Witness: Jim Adkins



Name: Mark Keene

Date: 10/01/13

Purpose of Expense: Meals with Jim Adkins & Marybeth Pervis for Rate Case

Dept. #	Acct. #	Code #	Date	Location/Description	JEC Expenses	Personal Expenses	Receipt Totals
0	186.50	505	8/23/13	El Cazador Mexican Restaurant	26 72		\$26.7
0	186.50	505	8/27/2013	El Cazador Mexican Restaurant	28.87		\$28.8
							\$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
				Perative -Attach Cashier Receipt	\$55.59	\$0.00	\$55.5

^{**} This amount should equal Visa Statement Amount

I certify that these expenses and this report are factual and accurate.

Signature Week Leene	Date	10/01/1
Approval Sharmk Caison	Date	10/7/1

594 HWY 3630 ANNVILLE, KY 40402 PHONE #(606) 364-3940

Sale

ID: 001

Merchant ID: 000019330525

Bank ID: 6004

08/23/13

13:22:25

Batch#: 000196

Retrieval Ref #: 000000035261632

VISA

Entry Method: Swiped

XXXXXXXXXXXX9031

Appr Code: 002625

Inv #: 000001

Pay Serv Ind: E

Val/Date: GNX7

ID/Ref: 003235625450067

Amount:

22.72

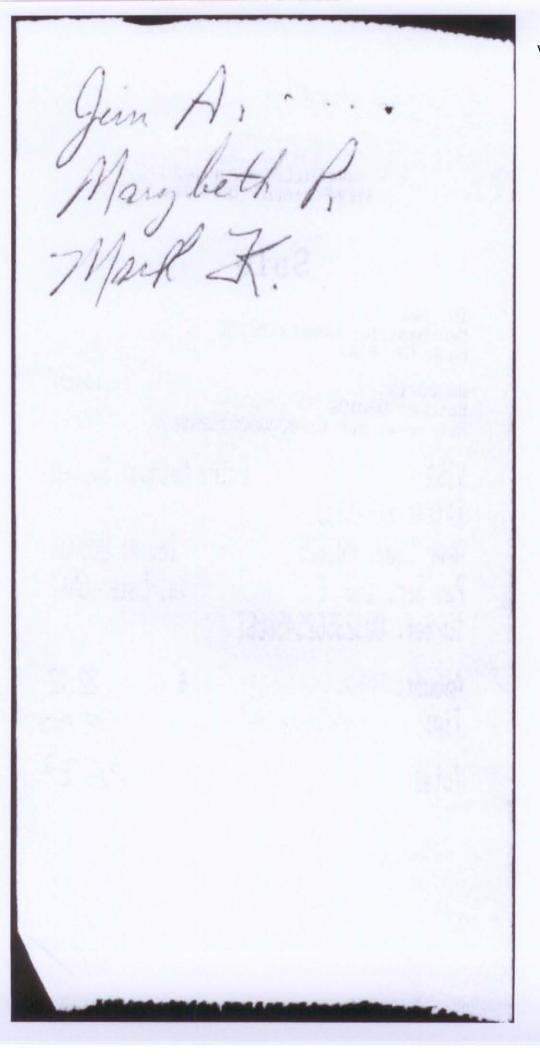
Tip:

Total:

26,72

Customer Copy THANK YOU HAVE A NICE DAY!

Exhibit 3 Page 44 of 127 Witness: Jim Adkins



EL CAZADOK MEXICAN KESTAUKANT 4884 HIGHWAY 3630 ANNVILLE, KY 40402 6063641111 3899000002270237

Merchant ID: 0237

Ref #: 0003

Server ID: 1

Sale

XXXXXXXXXXXX9031

VISA Entry Method: Swiped

Amount: \$ 24.87

Tip:

Total: 28.87

08/27/13 12:58:52

Inv #: 000003 Appr Code: 003070

Apprvd: Online Batch#: 000370

Customer Copy

THANK YOU

PLEASE DETACH AND RETAIN

Exhibit 3 Page 46 of 127

No. 20099217 Jim Adkins

Date: 11/08/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
10/20/2013	1013372796	372796	143.63	0	605	187.08
10/20/2013	3 1013372796	372796	930.21	10	605	275.68
10/20/2013	3 1013372804	372804	921.07	81	206	88.90
10/20/2013	3 1013372838	372838	908.8	71	501	50.00
10/20/2013	3 1013372846	372846	588.03	69	605	16.25
10/20/2013	3 1013372853	372853	593.16	64	303	150.00
10/20/2013	3 1013374495	374495	184.1	0	208	165.00
10/20/2013	3 1013374495	374495	184.1	0	305	160,43
10/20/2013	3 1013374495	374495	184.1	0	605	1,091.99
10/20/2013	3 1013374495	374495	588.0	61	217	233.14
10/20/2013	3 1013375765	375765	186.5	0	505	131.37
10/20/2013	3 1013375781	375781	163.0	0	605	351,25
10/20/2013	3 1013375799	375799	910.0	71	410	28.70
10/20/2013	3 1013375799	375799	910.13	71	303	98.88
10/20/2013	3 1013375799	375799	910.15	71	303	3.00
10/20/2013	3 1013375799	375799	930.25	71	303	31.79
10/20/2013	3 1013375799	375799	930.25	71	605	278.89
10/20/2013	3 1013375864	375864	908.4	71	303	10.01
10/20/2013	3 1013375864	375864	910.15	73	605	115.12
10/20/2013	3 1013375955	375955	908.81	83	505	40.65
10/20/2013	3 1013379684	379684	910.15	75	501	52.17
10/20/2013	3 1013379684	379684	921.0	75	303	23.31
10/20/2013	3 1013379924	379924	588.0	63	605	200.56
10/20/2013	3 1013381417	381417	921.1	83	605	958.08
10/20/2013	3 1013382886	382886	921.0	20	505	101.43
10/20/2013	3 1013382928	382928	926.01	20	511	1,619.46
10/20/2013	3 1013382969	382969	921.0	20	504	63.60
10/20/2013	3 1013838223	838223	588.03	66	605	76.01
10/20/2013	3 1013838223	838223	588.03	69	605	70.70
10/20/2013	3 1013839080	839080	921.0	20	505	130.74
10/20/2013	3 1013839080	839080	921.0	20	605	21.78
10/20/2013	3 1013839874	839874	921.0	20	610	194.86
10/20/2013	3 1013839874	839874	926.01	20	511	794.06
10/20/2013	3 1013839981	839981	921.0	20	303	100.05
10/20/2013	3 1013839981	839981	921.0	20	505	100.17
10/20/2013	3 1013839981	839981	926.01	20	511	773.25
10/20/2013	3 1013839981	839981	930.21	10	505	66.64
10/20/2013	3 1013841284	841284	935.0	60	303	40.77
10/20/2013	3 1013841284	841284	935.0	60	505	32.05



JACKSON ENERGY COOPERATIVE A Touchstone Energy' Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20099217

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
11/08/2013	20099217	\$****11,004.96

NON-NEGOTIABLE

PAY VISA

ATTN: LOAN DEPT PO BOX 32170 TO THE ORDER LOUISVILLE KY 40232

OF

22021



PLEASE DETACH AND RETAIN

Exhibit 3
Page 47 of 127

Witness: Jim Adkins

No. 20099217

Date: 11/08/2013

10/20/2013 1013845426 10/20/2013 1013845426	845426 845426	588.02 588.02	61	505 605	117.44 1.186.02
10/20/2013 1013845426	845426	588.0	61	505	4.01
10/20/2013 1013844270	844270	588.0	61	505	23.52
10/20/2013 1013842373	842373	926.01	90	505	9.92
10/20/2013 1013842316	842316	588.0	59	605	376.08
10/20/2013 1013842258	842258	588.0	69	208	148.31
10/20/2013 1013841284	841284	935.05	60	303	211.84

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015 General Fund

73-5484/4210

AMOUNT

0.00

Jackson County Bank McKee, Kentucky

Void After 120 Days

CHECK NO.

PAY VISA

TO ATTN: LOAN DEPT THE PO BOX 32170

ORDER LOUISVILLE KY 40232 OF

OVER FLOW STUB

11/08/2013 20099217

DATE

NON-NEGOTIABLE

22021



Exhibit 3
Page 48 of 127
Witness: Jim Adkins

SHARON CARSON
JACKSON ENERGY COOP
Account Number: #### #### 5765

Statement Closing Date: October 20, 2013

Summary of	Account Activ	rity
Previous Balance		\$ 38.26
Payments		38 26
Other Credits		0.00
Other Debits	+	0.00
Purchases	+	131 37
Cash Advances	+	0.00
Fees Charged	+	0.00
Interest Charged	+	0.00
NEW BALANCE		\$ 131.37
Credit Limit		\$ 7,500.00
Available Credit		7,368.00
Available Cash		0.00
Amount Disputed		0.00
Statement Closing Date		10/20/13
Days in Billing Cycle		32

Payment Informati	on
New Balance	\$ 131.37
Total Minimum Payment Due	\$131.37
Payment Due Date	11/13/13
Late Payment Warning: IF WE DO NOT RI MINIMUM PAYMENT BY THE DATE LISTED	

Contact Information Customer Service: (800) 299-9842 Report Lost or Stolen Card: (727) 570-4881 After Hours: (866) 604-0381

Please send Billing Inquiries and Correspondence to: CUSTOMER SERVICE PO BOX 30495 TAMPA, FL 33630



VISA PO BOX 4521 CAROL STREAM IL 60197-4521

Important News

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY!
SIMPLY GO TO WWW.EZCARDINFO COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN
REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS,
DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND
EASY WITH EZCARDINFO. ENROLL TODAY!

Transactions											
Trans Date	Post Date	MCC Code	Reference Number	Description	Amount						
10/01	10/03	5812	24247603275300341636070	TUCKYS ANNVILLE KY	35.42						
10/03	10/04	5812	24247603276300344058263	TUCKYS ANNVILLE KY	42 20						
10/09	10/11	5814	24164073283255155773937	SUBWAY 03212321 MCKEE KY	53.75						

NOTICE CONTINUED ON PAGE 3 Page 1 of 2

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT 0913

RURAL COOPERATIVES CREDIT UNION PO BOX 32170 LOUISVILLE KY 40232 - 2170



Account Number #### #### 5765

Check box to indicate name/address change on back of this coupon

on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Total Minimum Payment Due \$131 37

Payment Due Date

\$

11/13/13

SHARON CARSON JACKSON ENERGY COOP 115 JACKSON ENERGY LANE MCKEE KY 40447 - 8847



MAKE CHECK PAYABLE TO

VISA PO BOX 4521

CAROL STREAM IL 60197 - 4521

IMPORTANT INFORMATION

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and CnPage 49 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below.

Witness: Jim Adkins Method A - Average Daily Balance (Including new transactions). The Intervst Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on obegins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period.

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "severage daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, cradits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day (excluding riew transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F-Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the beginning balance of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Balance shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The interest Charges for a billing cycle are computed applying the Periodic Rate to the "everage daily belance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-account fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G- Average Daily Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, on or before the Payment Due Date

The Interest Charges for a billing cycle are computed by applying the Périodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance.

Payment Crediting and Credit Balance, Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To." will be credited as of the date of receight to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dollars. Payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request, in writing, a full refund. Submit your request to the accress indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sanding written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase *Please send Billing Inquiries and Correspondence to: "You may use your card(s) during this 30 day period but immediately thereafter must send your card(s). which you have out in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations. **BILLING RIGHTS SUMMARY**

What To Do if You Think You Find A Mistake On Your Statement

if you think there is an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please send Billing Inquiries...to:" In your letter, give us the following information:

Account Information

Collar Amount: The dollar amount of the suspected error. The dollar amount of the suspected error if you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake.

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true:

- We cannot try to collect the amount in question, or report you as delinquent on that amount.

 The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
- While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit.

Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.) You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.

You must not yet have fully paid for the purchase. If all of the offers above are met and you are still dissatisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:"

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as delinquent

(Rev 02-12)

NAME CHANGE		Ple	ase	us	e b	lue	or D	nac	e m	K (C	CO	mp	lete	10	rm												
NAME CHANGE	Last	L			1				1				1					1			1				İ		
	First				1	I	1	1	I	I	1	1		M	dd	le	L	1	1				1	1			1
ADDRESS CHANGE	Street		L						ì			1						ì	1	I	1	I		Ī		1	1
			L			Ī			L	1	1							1				İ		1			1
			L			1	1	1	1	1		1						1	1	1			1		1		1
Sity		Ĺ								Ï			1		S	sta	te	L		Z	ZIP	Co	de				
Home Phone ()	-	1			J				В	usi	nes	s P	hor	ne	(L	L			1			L			



Exhibit 3 Page 50 of 127 Witness: Jim Adkins

Statement Closing Date: October 20, 2013

SHARON CARSON JACKSON ENERGY COOP Account Number: #### #### 5765

			Transacti	ons Continued						
Trans Date	Post Date	MCC Code	Reference Number Description		ICC Code Reference Number Description					
10/14	10/14	6010	PAYMENTS, ADJU 1 3287086079000200	JSTMENTS AND OTHERS PAYMENT - THANK YOU TOTAL PAYMENTS OR ADJUSTMENTS	38.26 - 38.26 -					
			2013 Tot	als Year To Date						
			Total Fees Charged in 201	3 \$0.00						
			Total Interest Charged in 2	013 \$ 0.00						

Plan Description	ICM'	Balance Subject to Interest Rate	Periodic Rate	Annual Percentage Rate (APR) ²	Interest Charge	Ending Balance
CURRENT						
PURCHASES	G	\$ 0.00	1.0750%	12.90%	\$ 0.00	
CASH	F	\$ 0.00	1.0750%	12.90%	\$ 0.00	
FEES/INTEREST CHARGE					\$ 0.00	
TOTAL				0.00%	\$ 0.00	\$ 131.37

² Your Annual Percentage Rate (APR) is the annual interest rate on your account

⁽V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary

Exhibit 3

Interest Charge Calculation Methods (ICM) and Computation of Balance Subject to Interest Rate. The Interest Charge Calculation Method applicable to your account for Cash Advances and CrePage 51 of 127 Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below Witness: Jim Adkins

Method A - Average Daily Balance (including new transactions). The Interest Charge on purchases begins from the date the transaction is posted to your account, and the Interest Charge on car begins from the date you obtained the cash advance, or the first day of the billing cycle in which it is posted to your account, whichever is later. There is no grace period

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "everage daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day. add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding new transactions). To avoid incurring an additional Interest Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement on or before the Payment Due Date.

The Interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the everage daily balance, we take the beginning balance of your account each day (excluding new transactions) and subtract payments, credits, non-accruing fees and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method F- Average Daily Batanos (including new transactions). To avoid incurring additional Interest Charges on the beginning batanos of cash advances (and purchases if Method F is specific as applicable to purchases) reflected on your monthly statement you must pay the Beginning Batanos shown on your monthly statement on or before the Payment Due Date. No grace period is provided for current cycle transactions.

The Interest Charges for a billing cycle are computed applying the Periodic Rate to the "average daily balance" of cash advances (and if applicable purchases). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G. Average Delty Balance (including new transactions). To avoid incurring additional Interest Charges on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the entire "New Balance" in full, shown on your monthly statement, on or before the Payment Due Date.

The interest Charges for a billing cycle are computed by applying the Periodic Rate to the "average delity balance" of purchases (and if applicable, cash advances). To get the average delity balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid interest charges. This gives us the daily balance. Then we add up all the delly balances for the billing cycle and divide the total by the number of days in the billing cycle. This gives us the average daily balance

Payment Crediting and Credit Balance. Payments received by 5PM at the location specified on the front of the statement after the phrase "Please Mail Your Payment To:" will be credited as of the date of receipt to the account specified on the payment coupon. Payments made in person during normal business hours at branch locations where such payments are accepted will be treated as received on the same day. Payments must be made in U.S. dotters. Payments that do not conform to the requirements set forth on or with the persodic statement (e.g. massing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit belance due on your account, you may request, in writing, a full returnd. Submit your request to the address indicated on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:"

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date. The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement

Annual Fee. If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill, to the address listed on the front of this statement after the phrase "Please send Billing Inquiries and Correspondence to:" You may use your card(s) during this 30 day period but immediately thereafter must send your card(s). which you have cut in half to this same address.

Negative Credit Reports. You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

What To Do If You Think You Find A Mistake On Your Statement

an error on your statement, write to us at the address shown on the front of this billing statement after the phrase "Please eard Billing Inquiries...to:" In your letter, give us the following information:

- Account information

 Colar Amount

 Dispersion of Problem

 If you hink there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake

You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing (or electronically). You may call us, but if you do, we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true

- We cannot try to collect the amount in question, or report you as delinquent on that amount
- The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
 - While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
- We can apply any unpaid amount against your credit limit

Your Rights II You Are Dissatisfied With Your Credit Card Purchases

are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the ining amount due on the purchase. To use this right, all of the following must be true:

The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50 (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify

You must not yet have fully paid for the purchase

If all of the criteria above are met and you are still dissetisfied with the purchase, contact us in writing (or electronically) at the address shown on the front of this billing statement following the phrase "Please send Billing Inquiries...to:

While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay, we may report you as definquent

NAME CHANGE	Last	i																							
						+		+	+				1-			÷	+	1	+				٠		
	First	L		1	L					L		1	Viid	dle					1	4		l.	L	L	L
ADDRESS CHANGE	Street			1					Y		1			ı											
					Ī	1	Ì	Ī	I	ī				Ī		Ì	ï	ì		1					1
			L			1		1			L					L			I	1					
City				ı										Sta	ite			Z	IP (Cod	e				
Home Phone (11.1							E	usn	ness	Ph	one	. ()								

JACKSON ENERGY
A Touchstone Energy® AT A

Name: Sharon Carson

Date:

11/5/13

Purpose of Expense: Meals for Rate Case Meetings

ept. #	Acct. #	Code #	Date	Location/Description	JEC Expenses	Personal Exp.	Receipt Totals
0	186.50	505	10/1/13	Tucky's Restaurant (Jim Adkins, Mary Beth Purvis, Lisa Baker, Mark Keene, Sharon Carson)	\$35 42		\$35.42
0	186.50	505	10/3/13	Tucky's Restaurant (Jim Adkins, Mary Beth Purvis, Alan Zumstein, Mark Keene, Sharon Carson)	\$42.20		\$42.20
0	186.50	505	10/9/2013	Subway (Food Tray & refreshments for team working on rate case)	\$53.75		\$53.75
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$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
							\$0.0
							\$0.0
							\$0.0
							\$0.0
				Total	\$131.37	\$0.00	\$131.31

** This amount should equal Visa Statement Amount

I certify that these expenses and this report are factual and accurate.

Signature Approval Date 11/5/13

Approval Date 11-5-13

Exhibit 3 Page 53 of 127 Witness: Jim Adkins

Mark, Alan, Marybeth, Jim, Shain

7594 HWY 3630 ANNVILLE, KY 40402 PHONE #(606) 364-3948

Sale

ID: 881

Merchant ID: 000019330525

Bank ID: 6004

10/03/13

13:04:06

Batch#: 000233

Retrieval Ref #: 000000098005243

VISA

Entry Method: Swiped

XXXXXXXXXXXXXX5765

Appr Code: 001826

Inv #: 000003

Pay Serv Ind: E

Val/Date: 8DC3

ID/Ref: 283276614466597

Amount:

\$

37.20

Tip:

600

Total:

4220

Customer Copy THANK YOU HAVE A NICE DAY!

Exhibit 3 Page 54 of 127 Witness: Jim Adkins

· TRAY-Rate Case

Store #21232 SALE RECEIPT tko 10/09/13 11:20:16 Subway Sandwiches & Salads 1401 Versailles Rd

Suite # 1 jettown plaza

KY 40601

East Frankfort 502-352-2404

Trans# 14 Clerk 2 sam Dwr1 TRDT 100913 Reg-ID REG-MAIN

Receipt # 0000023633 --- ITEM --- QTY PRICE MEMO PLU ClsCmboPlt 1 T \$ 35.00 20206 CHIPS 9 1 \$ 10020 =\$ 10.71 Cookies12 1 T \$ 5.00 10038

50.71 SUBTOTAL \$ Sales Tx \$ 3.04 TAKE-OUT **TOTAL \$ 53.75 CredCardAMT TEND \$

CHANGE DUES 0.00

http://www.subway.com for more info

SUBWAY Card

53.75

Card ***********0469

51 Points Added

Cash Card Balance: USD 0.00 Rewards Balance: 82 Points

Approval No: 004664

Reference No: 328215577393 Acquired: Swipe

Account No: *********5765

Card Issuer: Visa Amount: \$53.75

Signature:

I agree to pay above total amount according to the Card Issuer Agreement.

Take our 1-minute Survey at www.tellsubway.com and receive a free cookie. Keep your receipt and write your unique coupon code here

+ Order ID: 684-100-1077944

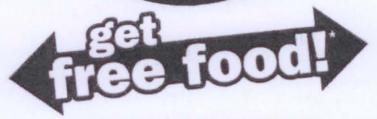
Take our one minute survey within 3 days of your visit at **tellsubway.com** and receive your reward.

VALIDATION CODE:

To redeem, write your validation code above and bring this receipt back to the SUBWAY® Restaurant where you were served. *See online for details.

©2012 Doctor's Associates Inc. SUBWAY* is a registered trademark of Doctor's Associates Inc. All rights reserved. Printed in USA. US version

SUBWAY www.tellsubway.com



Take our one minute survey within 3 days of your visit at **tellsubway.com** and receive your reward.

VALIDATION CODE:

To redeem, write your validation code above and bring this receipt back to the SUBWAY® Restaurant where you were served. *See online for details.

©2012 Doctor's Associates Inc. SUBWAY® is a registered trademark of Doctor's Associates Inc. All rights reserved. Printed in USA. US version

SUBWAY www.tellsubway.com



Take our one minute survey within 3 days of your visit at **tellsubway.com** and receive your reward.

VALIDATION CODE:

To redeem, write your validation code above and bring this receipt back to the SUBWAY® Restaurant where you were served. *See online for details.

©2012 Doctor's Associates Inc. SUBWAY® is a registered trademark of Doctor's Associates Inc. All rights reserved. Printed in USA. US version

Exhibit 3 Page 55 of 127 Witness: Jim Adkins Meals - Jim Rate Case his a

7594 HHY 3630 Mark
ANNVILLE, KY 40402 Sharp
PHONE 11(606) 364-3940

Sale

IU: 001

Merchant ID: 000019330525

Bank ID: 6004

18/01/13

13:16:48

Batch#: 000232 Retrieval Ref #: 000000085775765

VISA Entry Method: Swiped

XXXXXXXXXXXXX5765

ID/Ref: 283274622988767

Amount:

Tip:

Total:

31.42

400

Exhibit 3 Page 56 of 127

Witness: Jim Adkins

3542

Customer Copy THANK YOU HAVE A NICE DAY!



PLEASE DETACH AND RETAIN

Exhibit 3 Page 57 of 127

Witness: Jim Adkins No. 20098946

Date: 10/25/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT	
10/21/20	13 102113	BOARD MEAL	186.5	0	505	48.00	1
10/21/20	13 102113	BOARD MEAL	930.21	10	505	200.00	
	Vendor: 9603	JACKSON ENERGIZERS		7	otals:	248.00	

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015 General Fund

No. 20098946

73-5484/4210

Jackson County Bank McKee, Kentucky

ORDER MC KEE KY 40447

OF

PAY

JACKSON ENERGIZERS TO C/O ROGER TRUETT
THE 115 JACKSON 115 JACKSON ENERGY LANE Void After 120 Days

DATE	CHECK NO.	AMOUNT
10/25/2013	20098946	\$*****248.00

NON-NEGOTIABLE

40 Roger Frutt			V-9603
90 110 80 0 0000	DEPARTMENT	930.21 186.50	ACTIVITY COD SOS
JACKSON ENERGY COOPERATIVE			
DISBURSEMENT REQUEST			
/ /	DUNTS 248.00		_
REASON FOR DISBURSEMENT: Board of			
and additional meal for		1 /	
Case) Mary Beth Perru	is, Mark Ke	ene (Pat	<u>e</u>
CHECK PAYABLE TO: Jackson Count	Energizers	シ	
PERSON REQUESTING DISBURSEMENT: LISA	Baker		
APPROVAL OF DISBURSEMENT:	gall lan	t	
) JEC	C-151



PLEASE DETACH AND RETAIN

Exhibit 3 Page 59 of 127

Witness: Jim Adkins

No. 20099151 Date: 11/08/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	UNT DEPT ACTV		AMOUNT	
10/31/20	103113	PETTY CASH - OCTOBER 2013	163.0	0	505	50.00	
10/31/20	13 103113	PETTY CASH - OCTOBER 2013	186.5	0	605	51.72	
	Vendor: 2003 L	ISA BAKER		7	otals:	101.72	



JACKSON ENERGY COOPERATIVE

A Touchatone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20099151

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
11/08/2013	20099151	\$*****101.72

NON-NEGOTIABLE

THE ORDER OF

TO

PAY LISA BAKER 531 SEPULVADA BLVD LILY KY 40740

2003

Exhibit 3 Page 60 of 127 Witness: Jim Adkins

	DEPARTMENT	186.50 163.50	ACTIVITY CO 405 505	DE S1.7 S0.6
				_
JACKSON ENERGY COOPERATIVE				
DISBURSEMENT REQUEST				
DATE: 10/31/13 AMOUN			_	
*300 for month-ending Oc	tty cash b tober, 2013	sox up to)	
CHECK PAYABLE TO: LISA Baker				
PERSON REQUESTING DISBURSEMENT: Suisa L	Baker			
APPROVAL OF DISBURSEMENT:	incl	t		
The first of blooding the first of the first) JE	C-151	

Petty Cash Drawer

Acct No: 0/135.15/704

Date	Name	Signature		bursement mount		ash Out mount		Amount eturned	Check No.		Deposit Amount	E	Balance
10/1/2013	Balance Forward											\$	180.00
10/8/2013	Mark Keene		\$	-	\$	40.00	\$	*		\$	-	\$	140.00
10/8/2013	Mark Keene		\$	-	\$	-	\$	14.51		\$	*	\$	154.51
.0/24/2013	Deposit		\$		\$	=	\$	-	20098755	\$	120.00	\$	274.5
.0/29/2013	Mark Keene () N-1	13	\$	26.23	\$	-	\$	-		\$	-	\$	248.28
0/31/2013	Inventory Day (5x10=50)	(Mark, Stan, Carlos, Tony, Shorty)	\$		\$	50.00	\$			\$	*	\$	198.28
			-										
			-				-						

EL CAZADOR . LUNDON, KY 40741 606-877-1329

10/08/2013 12:21PM 0009 000000#6630

DPT. 11

\$22.49

CASH CHANGE

\$22. 49 \$40.00 \$17.51

EL CAZADOR LONDON, KY 40741 606-877-1329

14.51 red 3.00 tip

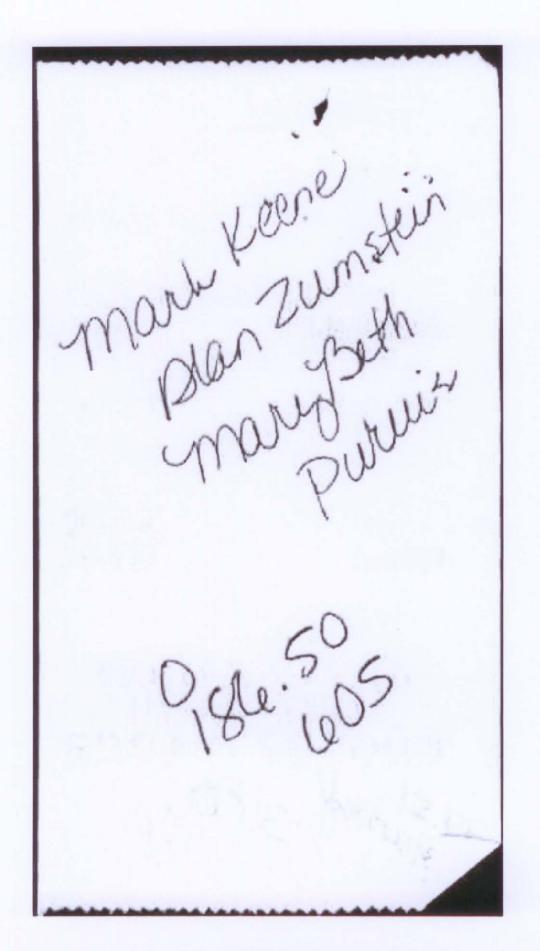


Exhibit 3 Page 64 of 127 Witness: Jim Adkins



10-29-13 12 40	20104	J	ennifer
Cheese Burger			\$2.69
Fries			\$1.99
Lg Grilled Chicken S	Salad		\$4.99
extra boiled egg			\$0.50
Dbl Bacon Cheese E	Burger		\$4.69
Fries			\$1 99
Diet			\$1 59
Dr Pepper			\$1 59
Item Count 8		Subtotal	\$20.03

Sales Tax \$1.20

Total: \$21.23

5.00 tip 23 bury Change \$0.77

Facebook.com/tuckysgrub
Thank you for eating at Tucky's

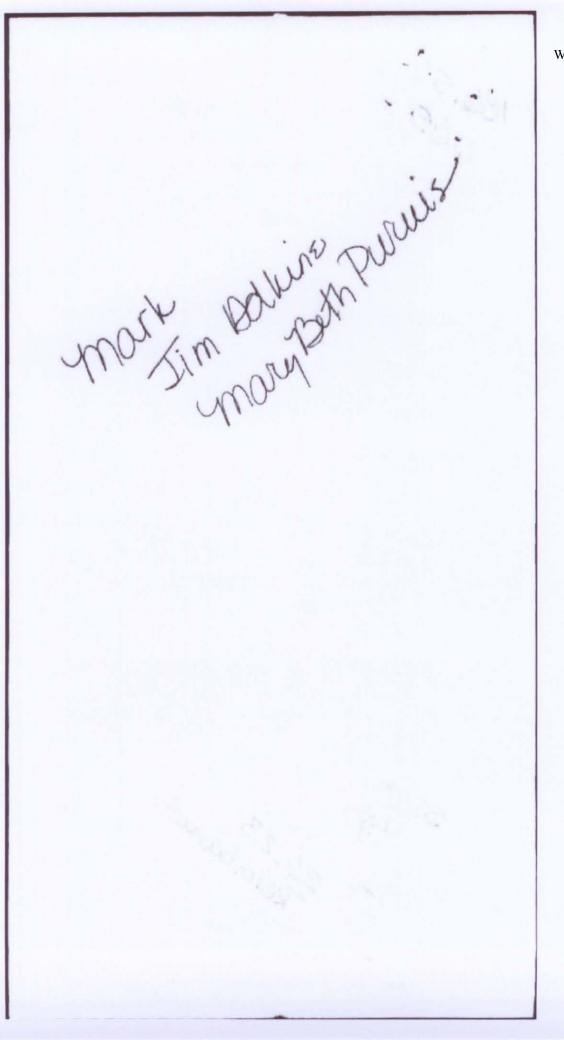


Exhibit 3 Page 65 of 127 Witness: Jim Adkins



PLEASE DETACH AND RETAIN

Exhibit 3 Page 66 of 127 Witness: Jim Adkins **No. 20098489**

Date: 09/20/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/01/20	13 24007	24007	186.5	0	401	200.00
08/08/20	13 24040	24040	908.81	71	401	125.00
08/08/20	13 24049	24049	186.5	0	401	200.00
08/15/20	13 24117	24117	186.5	0	401	200.00
	Vendor: 2070	BOONEVILLE SENTINEL		1	otals:	725.00

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098489

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	E CHECK NO. AMO	
09/20/2013	20098489	\$*****725.00

NON-NEGOTIABLE

PAY BOONEVILLE SENTINEL P O BOX 129 TO BOONEVILLE KY 41314 THE

ORDER OF

2070

Booneville Sentinel, Inc.

Post Office Box 129 Booneville, KY 41314

Invoice

Date	Invoice #
8/1/2013	24007

Bill To

Jackson Energy
ATTN: Melanie
115 Jackson Energy Lane
McKee, KY 40447

		P.O. Number	Terms	Acct No
			Net 30	121
Item	Description	Quantity	Rate	Amount
egal	Official Notice Rate Class	189	1.0582	200,00
Thank you for your b	pusiness.	Total		\$200.00
		Paym	ents/Credits	\$0.00
		Bala	nce Due	\$200.00

Affordable Home Improvements to Boost Your Home's Value

In addition to filling practical needs, home improvement projects often can increase the value of a home with minimal investment. Some projects add more value than others, however.

So if you're looking to sell soon, or just add value without breaking the bank, opt for projects with great returns on investment.

But knowing which ones will yield a nice return can be tricky. To help, the home improvement experts at Linear, a manufacturer of wireless residential systems and products, are advising homeowners on affordable modernization projects that add instant value to a home: · Security Systems: When considering the cost versus return on investment. security systems offer instant value, since they increase a home's market value, reduce homeowners insurance and install quickly and easily. Security system technology has

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	25%
Rate 40						
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Rate 46						
Large Power - 500 kW and Over	\$ 4.965	0.4%	\$4,965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52						
All Electric Schools	\$ 1,196	0.1%	\$ 1,196	0.1%	\$1,196	0.1%
Rate OL						

Exhibit 3

Page 69 of 127 Witness: Jim Adkins

Booneville Sentinel, Inc.

Post Office Box 129 Booneville, KY 41314

Invoice

Date	Invoice #
8/8/2013	24049

Bill To Jackson Energy ATTN: Melanie 115 Jackson Energy Lane McKee, KY 40447

		P.O. Number	Terms	Acct No
			Net 30	121
Item	Description	Quantity	Rate	Amount
egal	Official Notice Rate Class	189	1.0582	200.00
Thank you for your	business.	Total		\$200.00
		Paym	ents/Credits	\$0.00
		Rala	nce Due	\$200.00

The Booneville Sentinel...Thursday, August 8, 2013...Booneville, Kentucky 41314...Page 9

Exhibit 3
Page 70 of 127
Witness: Jim Adkins

Eastside Apartment News

by Dorothy Osborne

Well our yard sales here went great. About everybody had stuff out. I had a great big one last year. My grand daughter had a small one. She done good.

My weekend in Hyden was wonderful. I got to meet Bobby Osborne and have my picture took with him and Ralph Stanley's son. So without going on about it, I had a great time. My face book has all the pictures.

Linda Young had a great yard sale and a little bit of everything. Helen Murrell came and visited me for just a few minutes. She is much better.

N a o m i McIntosh is putting everything she can get a hold of or buy in her

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Rate 40		472				
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Rate 46						The same of
Large Power - 500 kW and Over	\$ 4.965	0.4%	\$ 4,965	0.4%	\$4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Rate 50						222
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52						
All Electric Schools	\$1,196	0.1%	\$ 1,196	0.1%	\$ 1,196	0.1%
Rate OL				The San		
Outdoor Lighting	\$ 43,596	1.7%	\$ 43,596	1.7%.	\$43,596	1.7%

Witness: Jim Adkins

Booneville Sentinel, Inc.

Post Office Box 129 Booneville, KY 41314

Invoice

Date	Invoice #
8/15/2013	24117

Bill To Jackson Energy ATTN: Melanie 115 Jackson Energy Lane McKee, KY 40447

		P.O. Number	P.O. Number Terms		
			Net 30	121	
Item	Description	Quantity	Rate	Amount	
egal	Official Notice Rate Class	105	1.90476	200.00	
Thank you for your	business.	Total		\$200.0	
		Paymo	ents/Credits	\$0.0	
		Bala	nce Due	\$200.0	

The Booneville Sentinel ... Thursday, August 15, 2013... Booneville, Kentucky 41314... Page 9

Transportation
Cabinet awards
eight highway
improvement
contracts for
five District
10 counties

Projects include paving and bridge repairs

The Kentucky
Transportation Cabinet
recently awarded eight
contracts totaling nearly
\$5.6 million for highway
projects within the
Department of Highways
District 10. Included are
paving and bridge repair
projects in five counties.

Contracts awarded as part of the June and July 2013 lettings are:

A \$1,545,240.70 project to install asphalt shoulders along 4.1 miles of KY 30 between KY 2024 and the Breathitt County line in Owsley County. The work is to be completed by Nov. 30. A \$256,442.69 project to resurface 1.45 miles of KY 191 between KY 15 and KY 746 in Wolfe County. The work is to be completed by Nov. 15. A

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee; Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box.615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Parm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20	-					
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	2.5%
Rate 40						1
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Rate 46						4.12
Large Power - 500 kW and Over	\$4,965	0.4%	\$4,965	0.4%	\$ 4.965	0.4%
Rate 47		Mary Section	Basic III	74.75		
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	03%	\$7,447	0.3%
Rate 50						0.00
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52					# 1 10c	010
All Electric Schools	\$ 1,196	0.1%	\$ 1,196	0.1%	\$ 1,196	0.1%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 73 of 127

Witness: Jim Adkins

No. 20098502 Date: 09/20/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
08/01/20	13 24858	24858	186.5	0 401	630.00
08/15/20	13 24965	24965	186.5	0 401	630.00
	Vendor: 10025 JACKS0	ON COUNTY NEWSGROUP, INC.		Totals:	1,260.00

JACKSON ENERGY COOPERATIVE
A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee. KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098502

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
09/20/2013	20098502	\$****1,260.00

NON-NEGOTIABLE

PAY JACKSON COUNTY NEWSGROUP, INC.

DBA JACKSON COUNTY SUN TO THE P O BOX 130

ORDER MCKEE KY 40447

OF

10025

Exhibit 3 Page 74 of 127

Witness: Jim Adkins

Invoice

Jackson County Newsgroup, Inc.

dba Jackson County Sun Post Office Box 130 McKee, Kentucky 40447

Date	Invoice #
8/1/2013	24858

Bill To Jackson Energy 115 Jackson Energy Lane McKee, KY 40447

		P.O. No. Terms		Acct No	
			Net 30	179	
Item	Description	Quantity	Rate	Amount	
Legal	Rate Increase Notice	100.75	6.2531	630.00	
Thank you for your	business.	То	otal	\$630.00	
		Pa	yments/Credit	s \$0.00	
		В	alance Due	\$630.00	

1-10025

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane. McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	25%
Large Power More than 50 kW but less than 275 kW Rate 46	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Schools, Churches and Community Halls Rate 52	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
All Electric Schools	\$ 1,196	0.1%	\$1,196	0.1%	\$1,196	0.1%

Exhibit 3
Page 76 of 127

Jackson County Newsgroup, Inc.

dba Jackson County Sun Post Office Box 130 McKee, Kentucky 40447



Witness: Jim Adkins

Date	Invoice #
8/15/2013	24965

Bill To

Jackson Energy
115 Jackson Energy Lane
McKee, KY 40447

		P.O. No.	Terms	Acct No
			Net 30	179
Item	Description	Quantity	Rate	Amount
egal	Rate Increase Notice	100.75	6.2531	630.00
hank you for your	business.		tal	\$630.0
		Pa	yments/Credits	\$0.00
		B	alance Due	\$630.00

Thursday, August 15, 2013 THE JACKSON COUNTY SUN A-11

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses

increase any demand or energy rates. Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to

from these proposed rates contained in this notice. The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown. intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and

ky gov/ Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.

on the utility's Web site at www.jacksonenergy.com Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and

115 Jackson Energy Lane McKee, Kentucky 40447 Jackson Energy Cooperative

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ly.gov/

Schools. Churches and Community Halls	Large Power Rate S00 kW to 4,999 kW	Large Power - 500 kW and Over	Large 40 Large 46 Page	Commercial, Small Power, and Three-Phase Farm Service	Residential, Farm and Non-Farm Service	Rate Class
\$ 24,752	\$7,447	\$4965	\$4,710	\$ 165,184	\$1,118,150	Year 1 Increase Dollar
0.9%	0.3%	0.4%	%10	2.6%	17%	
0.9% \$ 24,752	0.3% \$7,447	\$4965	\$4,710	2.6% \$165,184	17% \$1,118,150	Year 2 Percent Increase Dollar
0.9%	03%	0.4%	. %F.0	25%	1.7%	Percent
\$ 24,752	\$7,447	\$4,965	\$4,710	\$ 165,184	\$1,118,150	Year 3 Percent Increase Dollar
0.9%	0.3%	0.4%	%r.0	25%	1.7%	Percent



PLEASE DETACH AND RETAIN

Exhibit 3 Page 78 of 127

Witness: Jim Adkins

No. 20098506 Date: 09/20/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/01/20	13 89609	89609	186.5	0	401	700.00
08/08/20	13 89711	89711	186.5	0	401	700.00
08/15/20	13 89817	89817	186.5	0	401	700.00
08/29/20	13 90048	90048	913.0	71	401	175.00
	Vendor: 1303	0 MANCHESTER ENTERPRISE		Т	otals:	2,275.00

JACKSON ENERGY COOPERATIVE
A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098506

Void After 120 Days

09/20/2013 20098506 \$****2,275.00

CHECK NO.

73-5484/4210

AMOUNT

Jackson County Bank McKee, Kentucky

PAY MANCHESTER ENTERPRISE TO THE

ORDER OF

P O BOX 449 MANCHESTER KY 40962

NON-NEGOTIABLE

DATE

13030

V-13030

Exhibit 3 Page 79 of 127

Invoice

DATE

8/1/2013

Witness: Jim Adkins

INVOICE #

89609

Manchester Enterprise, Inc.

103 Third Street Post Office Box 449 Manchester, KY 40962 606-598-6174

BILL TO

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, KY 40447

		P.O. NO.	TERMS	ACCT NO
		Karen Combs	Net 30	226
ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Display	Application To Adjust Retail Rates	120	5.83333	700.00

Legals

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.iacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Rate 40						
Large Power More than 50 kW but less than 275 kW.	\$4,710	0.1%	\$4,710	0.1%	\$ 4,710	0.1%
Rate 46						
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$ 7,447	0.3%
Rate 50				41.5		
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52						

Manchester Enterprise, Inc.

103 Third Street Post Office Box 449 Manchester, KY 40962 606-598-6174

BILL TO	
Jackson Energy Cooperative 115 Jackson Energy Lane McKee, KY 40447	

U-1303D

Exhibit 3
Page 81 of 127
Witness: Jim Adkins

DATE	INVOICE #
8/8/2013	89711

		P.O. NO.	TERMS	ACCT NO
		Karen Combs	Net 30	226
ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Display	Application To Adjust Retail Rates	120	5.83333	700.00
Thank you for you	ar business.	Total	ents/Credits	\$700.00
		Paym	ents/Credits	\$0.00
		Bala	nce Due	\$700.00

Witness: Jim Adkins

THE MANCHESTER ENTERPRISE | THURSDAY, AUGUST 8, 2013 | B-11

Legals

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Rate 40						
Large Power More than 50 kW but less than 275 kW	\$ 4.710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Rate 46						
Large Power - 500 kW and Over	\$ 4.965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$ 7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%

Manchester Enterprise, Inc.

103 Third Street Post Office Box 449 Manchester, KY 40962 606-598-6174

BILL TO	
Jackson Energy Cooperative 115 Jackson Energy Lane McKee, KY 40447	

V-13000

Exhibit 3
Page 83 of 127
Witness: Jim Adkins

DATE	INVOICE #
8/15/2013	89817

		P.O. NO.	TERMS	ACCT NO
		Karen Combs	Net 30	226
ITEM	DESCRIPTION	QTY	RATE	AMOUNT
Display	Application To Adjust Retail Rates	120	5.83333	700.00
Γhank you for you	ar business.	Total	anta (Caralita	\$700.00
			ents/Credits	\$0.00
		Bala	nce Due	\$700.00

THE MANCHESTER ENTERPRISE | THURSDAY, AUGUST 15, 2013 | B-11

Legals

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Rate 40						
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	5 4,710	0.1%
Rate 46				January 1		
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$4,965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$ 7,447	0.3%	\$ 7,447	0.3%	\$7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 85 of 127

Witness: Jim Adkins No. 20098520

Date: 09/20/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
07/31/20	013 072013	JULY 2013	186.5	0 401	1,019.10
07/31/20	013 072013	JULY 2013	913.0	71 401	597.70
	Vendor: 19060 THE	SENTINEL-ECHO		Totals:	1,616.80

PAY

ORDER OF

TO THE JACKSON ENERGY COOPERATIVE
A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

THE SENTINEL-ECHO

LONDON KY 40743 -0830

P O BOX 830

General Fund

No. 20098520

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
09/20/2013	20098520	\$****1,616.80

19060

NON-NEGOTIABLE

V-19060

The Sentinel-Echo

123 W. Fifth Street
P.O. Box 830
London, Ky, 40741
Phone 606-878 7400 • Fax: 606-878-7404

| BILLING PERIOD | ADVERTISER CLIENT NAME Witness: Jim Adkins | JULY 31,2013 | JACKSON ENERGY | AMOUNT DUE | UNAPPLIED AMOUNT | TERMS OF PAYMENT | NET 30 | OLD | CURRENT AMOUNT DUE | 30 DAYS | 60 DAYS | OVER 90 DAYS | 1,616.80 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00 | O.00

VERTISING INVOICE AND STATEMENT

AGE #	BILLING DATE	
1	07/31/2013	
BILLE	D. ACCOUNT NUMBER	
	010285	

ADVERTISER/CLIENT NUMBER

JACKSON ENERGY 115 JACKSON ENERGY LANE ATTN: MELANIE MCKEE KY 40447

BILLED ACCOUNT NAME AND ADDRESS

THE SENTINEL ECHO
123 WEST FIFTH STREET
PO BOX 830
LONDON KY 40743

REMITTANCE ADDRESS

THANKS FOR YOUR BUSINESS!

PLEASE DETACH AND RETURN UPPER PORTION WITH YOUR REMITTANCE

DATE		SPAPER R	REFERENCE	DESCRIPTION-OTHER COMME		BILLED UNITS	TIMES BUN	GROSS AMOUNT	NET AMOUNT
6/30				PREVIOUS BALANCE	on with an outer that all page	RESERVED TO	TREBUTE TO		1121.55
7/29	001	PLC	PSSE	PAYMENT - THANK	CK-20097804	Market St. Son	100 at 10		966.55-
7/29	005	FIN	PSSE	PAYMENT - THANK	CK-20097804	of Service with the			155.00-
7/17	001	ROP	I	BAVE ENERGY		3.0x10.5	Li		- 10 H
				SE	With A control of the same		7.900	233.85	
7/17	005	FNS	F	FIND N'SAVE			1		
				SE			5.000	15.00	15.00
7/24	003	ROP	I	SAVE ENERGY		3.0x10.5	1		
				BE		31,5	7.900	233.85	233.85
7/24	004	FNS	F	FIND N'SAVE		T\$V03	1		
				SE		- 200	5.000	15.00	15.00
/31	005	LEG	I	RATE INCREASE		5.0x21.5	1		
				\$E		129.0	7.900	1019.10	1019.10
/31	006	INT	I	INTERNET ADVT.			1		
				SE				100.00	100.00
				ACCOUNT SUM	MARY				
				PAYMENTS	1121.55-				
				ADJUSTMENTS					
				TISCOUNTS					
				CHARGES	1616.80				
	SA	LES	REP	OUISE PARSONS					
							1		

ATEMENT OF ACCOUNT AGING OF PAST DUE AMOUNTS

CHRENT NET AMOUNT DUE	30 SAVS	60 DAVS	(NEW \$0.64YS	UNAPPLED AMOUNT	YOTAL AMOUNT DIE
1,616.80	0.00	0.00	0.00		1,616.80

he Sentinel-Echo

123 W. Firth St. + P.O. Box 830, London, Ky. 40741 Phone 506-878-7400 + Fax 608-878-7404

				ATISER INFORMATION
16.30	THE Y PERSON NAMED IN	BALED ACCOUNT NUMBER	ADVERTISENICIEN! MAYECT	ADVERLIGER CLENT, NAME
1	server a live departs to	CONTRACTOR S	1710000	A HITTERTIAL EDAE MEDIA

Witness: Jim Adkins

Save it

IT'S A GOOD IDEA ...

FOR US AND FOR YOU



Jackson Energy helped Mattie Miller save energy and lower her electric bills, and we can help you.

Mattie added more insulation to her home and received a Button Up rebate. Our rebates help make your home more comfortable and save you money.

When you save it, so do we. Lower electric bills mean lower costs for your cooperative.

To find out more call 1.800.262.7480.

SAVE IT -SAVE ENERGY, SAVE MONEY

Jackson Energy

Working for You

www.jacksonenergy.com • 1.800.262.7480

Page 88 of 127 Witness: Jim Adkins

Save it

IT'S A GOOD IDEA ...

FOR US AND FOR YOU



Jackson Energy helped Mattie Miller save energy and lower her electric bills, and we can help you.

Mattie added more insulation to her home and received a Button Up rebate. Our rebates help make your home more comfortable and save you money.

When you save it, so do we. Lower electric bills mean lower costs for your cooperative.

To find out more call 1.800.262.7480.

SAVE IT -SAVE ENERGY, SAVE MONEY

Jackson Energy

Working for You

www.jacksonenergy.com • 1.800.262.7480

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

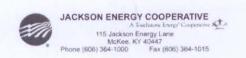
Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. kv.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2	LY OLEMAN	Year 3	
Rate 10	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Large Power More than 50 kW but less than 275 kW Rate 46	\$ 4,710	0.1%	\$ 4,710	0.1%	\$ 4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$ 7,447	0.3%
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 90 of 127

Witness: Jim Adkins No. 20098548

Date: 09/27/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
08/08/20	13 24924	24924	186.5	0 401	630.00
	Vendor: 10025 J	ACKSON COUNTY NEWSGROUP, INC.		Totals:	630.00

PAY

TO

THE

OF

JACKSON ENERGY COOPERATIVE
A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098548

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

JACKSON COUNTY NEWSGROUP, INC.	DATE	CHECK NO.	AMOUNT
DBA JACKSON COUNTY SUN P O BOX 130	09/27/2013	20098548	\$*****630.00

NON-NEGOTIABLE

10025

ORDER MCKEE KY 40447

Page 91 of 127 Witness: Jim Adkins

Jackson County Newsgroup, Inc.

dba Jackson County Sun Post Office Box 130 McKee, Kentucky 40447



Invoice

Date	Invoice #
8/8/2013	24924

Bill To	
Jackson Energy 115 Jackson Energy Lane McKee, KY 40447	

		P.O. No.	Terms	Acct No
			Net 30	179
Item	Description	Quantity	Rate	Amount
Legal	Rate Increase Notice	100.75	6.2531	630.00
Thank you for your	business.		otal	\$630.0
			yments/Credits	
		В	alance Due	\$630.

Thursday, August 8, 2013 THE JACKSON COUNTY SUN A-13

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

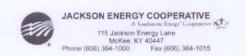
Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447-606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
Rate 10	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	25%
Large Power More than 50 kW but less than 275 kW Rate 46	\$4,710	0.1%	\$4,710	0.1%	\$ 4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$ 7,447	0.3%
Schools, Churches and Community Halls Rate 52	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
All Electric Schools	\$ 1,196	0,1%	\$1,196	0.1%	\$ 1,196	0.1%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 93 of 127

Witness: Jim Adkins

No. 20098558 Date: 09/27/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
08/30/20	13 25792	AUGUST 2013	186.5	0 401	1,890.00
	Vendor: 13120	MT VERNON SIGNAL		Totals:	1,890.00

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098558

Void After 120 Days

09/27/2013 20098558 \$****1,890.00

CHECK NO.

73-5484/4210

AMOUNT

Jackson County Bank McKee, Kentucky

PAY MT VERNON SIGNAL TO 115 MAIN ST THE

OF

ORDER

MT VERNON KY 40456

NON-NEGOTIABLE

13120

DATE

Exhibit 3

Page 94 of 127

Witness: Jim Adkins

V-13120

Mount Vernon Signal 115 Main St. Mount Vernon, KY 40456

Invoice

DATE	INVOICE NO.
08/30/13	25792

BILL TO

Jackson Energy 115 Jackson Energy Ln. McKee, KY 40447

TERMS	
Net 15	

ITEM DESCRIPTION QTY RATE **AMOUNT** 630.00 630.00 Advertising Rate Notice - 8/1 Rate Notice - 8/8 630.00 Advertising 630.00 Advertising Rate Notice - 8/15 630.00 630.00

Total

\$1,890.00

Justin Co. Nece 87,

Pg. B4 • Mount Vernon Signal • Thursday, August 1, 2013

OFFICIALNOTICE

Jackson Energy Cooperative, with its principal of fice at McKee Kentitcky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice

intervene to the Public Service Commission, 211 Sower Boulevard, P.O., Box 615, Frankfort, Kentucky 40602 that earblishes the grounds for the request including the status and Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to interest of the party, and states that intervention may be gramed beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc ky gov/. Any person may examine the tate application and any other documents the utility has filed with the Public Service Commission of the offices of Jackson Energy Jisted below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447* 636-364-1000 This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov

Rate Class	Year 1		Year 2		Year 3	
D	Increase Dollar	Percen	Increase Bollar Percent Increase Bollar Percent Increase Bollar	Percent	Increase Bollar	Percent
Residential, Farm and Non-Farm Service Rare 20	\$1,118,150	1,7%	051,811,18 37,1	1,7%	1,7% \$1,118,150	1.7%
Some second Small Power, and Three-Phase Farm Service Rate 40	\$165,184	2.6%	2.6% \$165,184	2.5%	2,5% \$165,184	2.5%
Large Power More than 50 kW but less than 275 kW Rate 46	\$4.710	0.1%	01% \$4710	0.1% \$4,710	\$4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$4.965	0.4%	0.4% \$4,965	0.4% \$4,965	\$4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Raie 50	\$7,447	0.3%	0.3% \$7,447	0.3% \$7,447	\$7,447	03%
The state of the s		100000	The state of the s	1	A. A. A. A. A.	100

Mount Vernon Signal • Thursday, August 8, 2013 • Pg. B3

OFFICIAL NOTICE

Exhibit 3 Page 96 of 127 Witness: Jim Adkins

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, PO. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://pso.ky.gov/.

Rate Class	Year 1		Year 2		Year 3	
Aut Cass	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10	A SECTION ASSESSMENT					1950
Residential, Farm and Non-Farm Service	\$1,118,150	1.7%	\$1,118,150	1.7%	\$1,118,150	1.7%
Rate 20	0.105.104	26%	\$165,184	2.5%	\$ 165.184	2.5%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.0%	\$103,104	4,210	3 103,104	23.0
Large Power More than 50 kW but less than 275 kW	\$4.710	0.1%	\$4710	0.1%	\$4,710	0.1%
Rate 46		is the	Mary Mary 1		A MINISTER OF THE PARTY OF THE	
Large Power - 500 kW and Over	\$4,965	0.4%	\$4,965	0.4%	\$4,965	0.4%
Rate 47				0.00	67 447	0.3%
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0,3%
Rate 50 Schools Churches and Community Halls	\$ 24.752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Date Co		Si bushining		10000		300

Jackson Rece 8/15

OFFICIAL NOTICE

Exhibit 3 Page 97 of 127

Witness: Jim Adkins

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

STATE OF	Rate Class	Year 1		Year 2	Victoria de la constanta de la	Year 3	
	Rate 10	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
	Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
2000	Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
	Large Power More than 50 kW but less than 275 kW Rate 46	\$4,710	0.1%	\$ 4,710	0.1%	\$4,710	0.1%
でを	Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$4,965	0.4%	\$ 4,965	0.4%
ATECATA	Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
-	Schools, Churches and Community Halls	\$ 24 752	0.9%	S 24 752	0.00	6 24752	0.00



PLEASE DETACH AND RETAIN

Exhibit 3 Page 98 of 127

Witness: Jim Adkins No. 20098521

Date: 09/20/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
08/31/20	013 082013	AUGUST 2013	186.5	0	401	2,038.20
08/31/20	013 082013	AUGUST 2013	913.0	71	401	836.95
	Vendor: 19060	THE SENTINEL-ECHO		7	Totals:	2,875.15

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative 115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098521

Void After 120 Days

09/20/2013 20098521 \$*****2,875.15

CHECK NO.

73-5484/4210

AMOUNT

Jackson County Bank McKee, Kentucky

TO

PAY THE SENTINEL-ECHO P O BOX 830

THE ORDER

OF

LONDON KY 40743 -0830

NON-NEGOTIABLE

DATE

19060

										Exhib
Th	e Sentinel	-Echo		BILLING PERIOD			JOA	ERTISER CLIENT NAM		99 of 1
	123 W. Fifth St P.O. Box 83	100000		31,2013	I	JACK UNAPPLIED AMOR	SON ENE	RGY TERMS OF PA	Vitness: Ji	m Adk
Discourse	London, Ky. 40		M 1 2	491.95			NET 60 DAY	30		
Priorie	909-970-7400 * FAX 0	06-878-7404	CURRENT AMOUNT DU		Ó DA				OVER 90 DAYS	3
DVERTIS	NG INVOICE AND	STATEMENT	2, 875. 1	2, 875, 15 1, 616, 80			0.00			00
PAGE #	BILLING DATE	JAI EMETT	BILLED ACCOUNT NAME AND ADDRESS				R	MITTANCE ADDRESS		
1	08/31/20	13	JACKSON ENERG	Y			THE SEN	TINEL ECH	7	
			THE RESERVE OF THE PARTY OF THE	JACKSON ENERGY LANE				T FIFTH S	-	
	01028	15	ATTN: MELANIE				РО ВОХ			
			MCKEE KY 4044	17			LONDON	KY 40743		
ADVER	TISER CLIENT NUMBER									
			DETACH AND RETURN L	the second second second second	N V	COLUMN TO SERVICE STATE OF THE				
()ATE	MEWSPAPERINES		DESCRIPTION OTHER COMMENT	IS CHARGES	+	SAU SIZE BILLED LINITS	TIMES FUN	GROSS AMOUNT	NET AM	
07/31	001 LEG I	1911	INCREASE		4	0x21.5	1		1616.	BO
parag	/	SE	INCREMBE		9.	129. 0	7. 900	1019.10	1019.	10
08/14	002 LEG I	97.00	INCREASE		6	0x21.5	1	1017.10	1017.	10
	,	SE			T	129.0	7. 900	1019.10	1019.	10
08/14	003 ROP I	dust	OMER APPR. DAY		3.	0x10.5	1			
	1	SE				31.5	7. 900	248, 85	248.	85
08/14	004 FNS F	FINE	N'SAVE		1		1			
	/	SE					5.000	15.00	15.	00
08/16	1005 ROP I		OMER APPR. DAY		3.	0x10.5	1			
200 / 00 / 00	1001 000 1	SE	anan Ta			31.5	7. 900	248. 85	248.	85
08/53	006 ROP I		. SPORTS		3.	0x10.0	1 7 000	200 00	200	00
09/30	007 INT I	SE	ERNET ADVT.			30.0	7. 900	200.00	200.	00
20,00	007 1141 1	SE	ANNET PIZVI.				4	100.00	100.	00
								100.00	100.	00
08/31		SERV	ICE CHARGE AT	1.500%					24.	25

STATEMENT OF ACCOUNT AGING OF PAST DUE AMOUNTS

SALES REP

CARRENT NET AMOUNT DUE	39 DAYS	BC DAVS	OVER 90 DAYS	· UNAPPLIED AMOUNT	TOTAL AMOUNT DUE
(2,875.15	1,616.80	0.00	0.00		4, 491. 95

2875.15

The Sentinel-Echo

123 W. Fifth St. • P.O. Box 830, London, Ky. 40741 Phone 606-878-7400 • Fax 606-878-7404

ADJUSTMENTS DISCOUNTS CHARGES

LOUISE PARSONS

		ADVERTISEA INFORMATION
1 COCT ALLOW BELLING PERIOD	BILLED ACCOUNT NUMBER	ADVERTISER CLIENT NUMBER ADVERTISER CLIENT NAME
1897 AUGUST 31, 2013	010582	010285 JACKSUN ENERGY

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1		Year 2		Year 3		
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent	
Rate 10							
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	
Rate 20							
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%	
Rate 40					THE STATE OF		
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%	
Rate 46					the state of the state of		
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$ 4.965	0.4%	\$4,965	0.4%	
Rate 47			DESCRIPTION OF THE RESERVE				
Large Power Rate 500 kW to 4,999 kW	\$ 7,447	0.3%	\$ 7,447	0.3%	\$ 7,447	0.3%	
Rate 50	601000	0.00		0.00	6 04 750	0.00	
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%	
Rate 52	61.106	0.10	0 1 107	0.10	£1.10£	0.1%	
All Electric Schools Rate OL	\$1,196	0.1%	\$ 1.196	0.1%	\$1,196	U.170	
Outdoor Lighting	¢ 43 506	179	\$ 43 506	17%	\$ 43 596	1.7%	

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty [30] days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervent on may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed roses may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonener v.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1 Increase Bollar	Percent	Year 2 Increase Dollar	Percent	Year 3. Increase Dollar	Percent
Rate 10 Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20	\$1,116,130	1.72	\$ 1,116,150	25.1		1
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	25%
Large Power More than 50 kW but less than 275 kW Rate 46	\$ 4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$ 7,447	0.3%	\$7,447	0.3%
Schools, Churches and Community Halls Rate 52	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
All Electric Schools	\$1,196	0.1%	\$1,196	0.1%	\$1,196	0.1%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 102 of 127 Witness: Jim Adkins

No. 20098539

Date: 09/27/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
08/31/20	13 082013	AUGUST 2013	186.5	0 401	1,644.75
	Vendor: 3080 C	CITIZEN VOICE & TIMES		Totals:	1,644.75

M

PAY

THE

TO

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

ATTN: ACCOUNTS RECEIVABLE

General Fund

No. 20098539

73-5484/4210

Jackson County Bank McKee, Kentucky

Void After 120 Days

DATE	CHECK NO.	AMOUNT
09/27/2013	20098539	\$****1,644.75

OF IRVINE KY 40336 -0660

CITIZEN VOICE & TIMES

108 COURT STREET

3080

ORDER PO BOX 660

NON-NEGOTIABLE

Page 103 of 127 Witness: Jim Adkins

Statement 8/31/2013 Number 50

Citizen Voice & Times PO Box 660 Irvine KY 40336 0000

Phone Number: (606) 723-5161

ID# 140

Jackson Energy Attn: Karen Combs 115 Jackson Energy Lane McKee KY 40447-0000

Balance Due: 4,158.38

Date	Description	Units	Debit	Credit
	Balance Forward		2,513.63	
8/01/2013	Quoted Price		548.25	
	Size: 5.00 X 21.500			
	Offical Notice - LEGAL		44.75 548.25 548.25	
0.00.000	1 of 3	1 11	44.1	
8/08/2013	Quoted Price	1 AV	548.25	
8/15/2013	Quoted Price Balance I		548.25 4,158.38	
	barance i	,de	4,150.50	
/				
•				
Current	30 60	90 90+		
1,644.75	241.24 300.58	450.87 1,520.94		
/				

REMITTANCE COUPON

Jackson Energy Attn: Karen Combs 115 Jackson Energy Lane McKee KY 40447-0000

THANK YOU for the opportunity to serve your business!

Account No: 140

Amount Due Now: 4,158.38

Amount Enclosed: 1644

Citizen Voice & Times PO Box 660 Irvine KY 40336 0000

Citizen Voice & Times

Classifieds

Thursday, August 1, 2013 B • 7

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/...

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1	Year 1			Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	25%
Rate 40				MAN NEW		
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4.710	0.1%	\$4,710	0.1%
Rate 46						2040 277 10
Large Power - 500 kW and Over	\$4,965	0.4%	\$ 4.965	0.4%	\$4.965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	03%	\$7,447	0.3%	\$7,447	0.3%
Rate 50					a salar la man	
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52					网络	
All Electric Schools	\$1,196	0.1%	\$ 1,196	0.1%	\$1,196	0.1%
Rate OI.	ALCOHOLD STATE		MILE PAR			STATE OF THE PARTY OF

ADOPTIONS

A UNIQUE ADOP-TIONS, Let Us Help! Personalized Adoptions Plans. Financial Assistance, Housing, Relocation and More. Giving the Gift of Life? You Deserve the Best. Call Us First! 1-888-637-8200 24hr Hotline

ANNOUNCEMENTS

Planning your golf trip? Try the new Stay and Play program at two of Kentucky's best courses, Cherry Blossom and Longview in Georgetown. 502-570-9849 for details.

AUCTIONS

Harold Houchens Estate Auction 200+ Antiques Cars, Trucks, Tractors, Tools Friday, Aug. 9th Saturday, Aug. 10th, 9:00 a.m. Fountain Run, KY 270-237-7625 Russell Mills, Auctioneer www.millsauctions.com

Exhibit 3 Page 105 of 127 Witness: Jim Adkins

Citizen Voice & Times Classifieds

Thursday, August 8, 2013 B • 7

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utilitiy's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1	Year 1		Year 2		
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10				1		
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$1,118,150	1.7%
Rate 20				1		
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	25%
Rate 40				1		
Large Power More than 50 kW but less than 275 kW	\$ 4,710	0.1%	\$4,710 /	0.1%	\$4,710	0.1%
Rate 46			+			
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$4,965	0.4%	\$ 4,965	0.4%
Rate 47			1			
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Rate 50			/			
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52			40000000000000000000000000000000000000			
All Electric Schools	\$1,196	0.1%	\$ 1.196	0.1%	\$1,196	0.1%

Needed: Leads. Calls: No Cold Commissions Paid Daily: Lifetime Renewals: Complete Training: Health /Dental Insurance: Life License Reguired. Call 1-888-713-6020

MISCELLANEOUS

DIVORCE WITH OR WITHOUT children \$125.00. Includes name change and property settlement agreement. SAVE hundreds. Fast and easy. Call 1-888-733-7165, 24/7

ENJOY 100% quaranteed, delivered-to-the-door Omaha Steaks! Save 74% plus 4 free Burgers - The

Page 106 of 127 Witness: Jim Adkins

B • 8 Thursday, August 15, 2013

Classifieds

Citizen Boice & Times

DEDICATED DRIVING POSI-TION! Brand New Tractors, Average \$1,000-\$1,100/ Excellent Benefits & Weekly Hometime. 888-362-8608 or visit AverittCareers. com Equal Opportunity Employer

Tanker & Flatbed Company Drivers/Independent Contractors! Immediate Place-Available ment Best Opportunities in the Trucking Business CALL TODAY 800-277-0212 or www. primeinc.com

ANNOUNCE-**MENTS**

Make sure your golf trip includes OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	2.5%
Rate 40						
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4,710	0.1%
Rate 46						
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$ 4,965	0.4%	\$4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	03%	\$7,447	0.3%	\$7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52						
All Electric Schools	\$ 1,196	0.1%	\$ 1,196	0.1%	\$1,196	0.1%
					2 10 101	1.70

pezz cj ound 112

Citizen Voice & Times

Classifieds

Thursday, August 1, 2013 B • 7

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20			A THE REAL PROPERTY.			
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	25%
Rate 40		A PROPERTY				
Large Power More than 50 kW but less than 275 kW	\$4,710	0.1%	\$4,710	0.1%	\$4.710	0.1%
Rate 46	A STAN					
Large Power - 500 kW and Over	\$4965	0.4%	\$ 4.965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52		1100	AND PARTY		Maria Sh	
All Electric Schools	\$1,196	0.1%	\$ 1.196	0.1%	\$1,196	0.1%
Rate OI.				The state of the s		411

ADOPTIONS

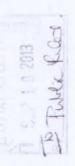
A UNIQUE ADOP-TIONS, Let Us Help! Personalized Adoptions Plans. Financial Assistance, Housing, Relocation and More. Giving the Gift of Life? You Deserve the Best. Call Us First! 1-888-637-8200 24hr Hotline

ANNOUNCEMENTS

Planning your golf trip? Try the new Stay and Play program at two of Kentucky's best courses, Cherry Blossom and Longview in Georgetown. 502-570-9849 for details.

AUCTIONS

Harold Houchens Estate Auction 200+ Antiques Cars, Trucks, Tractors, Tools Friday, Aug. 9th Saturday, Aug. 10th, 9:00 a.m. Fountain Run, KY 270-237-7625 Russell Mills, Auctioneer www.millsauctions.com



Citizen Voice & Times

Classifieds

Thursday, August 8, 2013 B • 7

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Year 1		Year 2	1	Year 3	
rease Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
			1		
,118,150	1.7%	\$1,118,150	1.7%	\$ 1,118,150	1.7%
			1		
65,184	2.6%	\$ 165,184	75%	\$ 165,184	25%
710	0.1%	\$4,710 /	0.1%	\$4,710	0.1%
		1			
965	0.4%	\$4.965	0.4%	\$4,965	0.4%
		1			
447	0.3%	\$7,447	0.3%	\$7,447	0.3%
		1		at it was a	
4.752	0.9%	524262	0.9%	\$ 24.752	0.9%
		All the same	9		
196	0.1%	\$1.196	0.1%	\$1.196	0.1%
	rease Dollar ,118,150 65,184 ,710 965 ,447	rease Dollar Percent 118.150 1.7% 65,184 2.6% 710 0.1% 965 0.4% A47 0.3% 4.752 0.9%	rease Dollar Percent Increase Dollar 118.150 1.7% \$1,118,150 65,184 2.6% \$165,184 710 0.1% \$4,710 965 0.4% \$4,965 A47 0.3% \$7,447 4,752 0.9% \$24,252	rease Dollar Percent Increase Dollar Percent 118,150 1.7% \$1,118,150 1.76 151,184 15% 155,184 2.6% \$165,184 2.5% 165,184 2.6% \$4,710 0.1% 15% 15% 15% 15% 15% 15% 15% 15% 15% 1	rease Dollar Percent Increase Dollar Percent Increase Dollar 118,150 1.7% \$1,118,150 1.76 \$1,1

Needed: Leads. No Cold Calls: Commissions Paid Daily; Lifetime Renewals: Complete Training: Health /Dental Insurance: Life License Reguired. Call 1-888-713-6020

MISCELLANEOUS

DIVORCE WITH OR WITHOUT children \$125.00. Includes name change and propsettlement erty agreement. SAVE hundreds. Fast and easy. Call 1-888-733-7165, 24/7

ENJOY 100% guaranteed, delivered-to-the-door Steaks! Omaha Save 74% plus 4 free Burgers - The

\$548.25

8/15/13

Witness: Jim Adkins

B • 8 Thursday, August 15, 2013

Classifieds

Citizen Boice & Times

DEDICATED
DRIVING POSITION! Brand New
Tractors, Average
\$1,000-\$1,100/
wk. Excellent
Benefits & Weekly
Hometime. 888362-8608 or visit
AverittCareers.
com Equal Opportunity Employer

Tanker & Flatbed
Company Drivers/Independent
Contractors! Immediate Placement Available
Best Opportunities in the Trucking
Business CALL
TODAY 800-2770212 or www.
primeinc.com

ANNOUNCE-MENTS

Make sure your golf trip includes

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

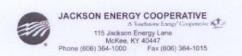
Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	25%	\$ 165,184	2.5%
Large Power More than 50 kW but less than 275 kW Rate 46	\$ 4,710	0.1%	\$ 4,710	0.1%	\$ 4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$ 4.965	0.4%	\$4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Schools, Churches and Community Halls Rate 52	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
All Electric Schools	\$ 1,196	0.1%	\$ 1,196	0.1%	\$ 1,196	0.1%
					+ 12 506	1.7%

ovi 4, In loss ti the car



PLEASE DETACH AND RETAIN

Exhibit 3 Page 110 of 127 Witness: Jim Adkins No. 20098569

Date: 09/27/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT	ACTV	AMOUNT
09/05/20	013 082013	AUGUST 2013.	186.5	0	401	1,200.00
09/05/20	13 082013	AUGUST 2013.	913.0	71	401	130.00
	Vendor: 20024 THREE F	FORKS TRADITION		7	otals:	1,330.00

JACKSON ENERGY COOPERATIVE

A Touchstone Energy Cooperative 115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098569

73-5484/4210

Jackson County Bank McKee, Kentucky

TO P O BOX 557 PAY THREE FORKS TRADITION

BEATTYVILLE KY 41311

ORDER OF

AMOUNT DATE CHECK NO. 09/27/2013 20098569 \$****1,330.00

Void After 120 Days

NON-NEGOTIABLE

20024

V-20024

Exhibit 3 Page 111 of 127 Witness: Jim Adkins

Three Forks Tradition PO Box 557 Beattyville KY 41311

Statement

No.

JACKSON ENERGY

DATE 9-5-13
AMOUNT REMITTED

DETACH AND MAIL WITH YOUR REMITTANCE. YOUR CANCELLED CHECK IS YOUR RECEIPT.

DATE	DESCRIPTION		CHARGES	CREDITS	BALANCE
			PREVIOUS B	ALANCE 🞢	2880-
r-7	Full pany			1	Leur
8-14	11		- D	1	600-
8.7		141	3300		130-
IODENT	Louge on a uso	lovero an average			
URRENT	OVER 30 DAYS	OVER 60 DAYS		TOTAL A	4211-

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses:

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, PO. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10	TOTAL BURGER FOR			Surger State		
Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Large Power More than 50 kW but less than 275 kW Rate 46	\$ 4,710	0.1%	\$ 4,710	0.1%	\$4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$ 7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Schools, Churches and Community Halls	\$ 24.752	0.9%	\$ 24 752	n ook	\$ 24 752	0.002

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc. ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www.jacksonenergy.com

Jackson Energy Cooperative 115 Jackson Energy Lane McKee, Kentucky 40447 606-364-1000

This filing and any other related documents can be found on the Public Service Commission's Web site at http://psc.ky.gov/.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below.

Rate Class	Year 1		Year 2		Year 3	
	Increase Dollar	Percent	Increase Dollar	Percent	Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service Rate 20	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Commercial, Small Power, and Three-Phase Farm Service Rate 40	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Large Power More than 50 kW but less than 275 kW Rate 46	\$4,710	0.1%	\$ 4,710	0.1%	\$4,710	0.1%
Large Power - 500 kW and Over Rate 47	\$4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Large Power Rate 500 kW to 4,999 kW Rate 50	\$7,447	0.3%	\$7,447	0.3%	\$7,447	0.3%
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%



PLEASE DETACH AND RETAIN

Exhibit 3 Page 114 of 127

Witness: Jim Adkins

No. 20098909 Date: 10/21/2013

DATE	INVOICE	DESCRIPTION	GL ACCOUNT	DEPT ACTV	AMOUNT
10/21/20	13 102113	POSTAGE & CERTIFIED FEES FOR 125 LETTERS	186.5	0 401	445.00
	Vendor: 21009	US POSTAL SERVICE		Totals:	445.00

JACKSON ENERGY COOPERATIVE
A Touchstone Energy "Cooperative Touchstone Energy" "Cooperative Touchstone Energy "Cooperative Energy" "Cooperative Energy" "Co

115 Jackson Energy Lane McKee, KY 40447 Phone (606) 364-1000 Fax (606) 364-1015

General Fund

No. 20098909

Void After 120 Days

10/21/2013 20098909 \$*****445.00

CHECK NO.

73-5484/4210

AMOUNT

Jackson County Bank McKee, Kentucky

DATE

TO

PAY US POSTAL SERVICE

LES WILLIAMSON POSTMASTER

THE 3560 HIGHWAY 3630 ORDER ANNVILLE KY 40402

OF

NON-NEGOTIABLE

21009

V-210	2001
-------	------

DEPARTMENT	ACCOUNT NO	ACTIVITY CODE

JACKSON ENERGY COOPERATIVE DISBURSEMENT REQUEST

DATE:	10/2	1/12/3	A	AMOUNT\$_	445.≌	
REASON F	OR DISBU	RSEMENT: _	POSTAGE &	CERTIFIE	ED FEES FOR	125
LETTE	RS TO	MEMBE	PSHIP IN	ORPHAN	T COUNTITIES	FOR
NOTE	CATIO	N OF	RATE CAS	SE.		
CHECK PA	YABLE TO:	Anni	VILLE POST	- OFFI	CE	
PERSON R	REQUESTIN	NG DISBURS	SEMENT: 74	on	Smul	
			Van	0,1	les	***************************************
			7 /	9		JEC-151

ANNVILLE ANNVILLE, Kentucky 404029998 2047860245 -0098

	7860245 -0098 606)364-5107	03:09:54 PM
Product Description	Sales Receipt Sale Unit Oty Price	Final Price
BIG CREEK KY 409 First-Class Mail 0.60 oz.	Letter	\$0.46
Scheduled Delive 00 Certified Label #:	701101100001	\$3.10
Issue PVI: RAVENNA KY 40472	7nne-1	\$3.56 \$0.46
First-Class Mail 0.60 oz. Scheduled Deliv		/22/13
@@ Certified Label #: Issue PVI:	701101100001	\$3.10 61961111 \$3.56
CRAB ORCHARD KV		\$0.46
0.60 oz. Scheduled Deliv 00 Certified Label #:	very Day: Tue 10	\$3.10
Issue PVI:	701101100001	\$3.56
BEREA KV 40403 ; First-Class Mai 0.60 oz.	Letter	\$0.46
Scheduled Delia @@ Certified Label #:	701101100001	\$3.10 61962156
Issue PVI:		\$3.56
BEREA KV 40403 ; First-Class Mail 0.60 oz.	Zone-1 Letter	\$0.46
Scheduled Deliv 00 Certified Label #:	701101100001	\$3.10 61962149
Issue PVI:		\$3.56
First-Class Mail 0.60 oz.		
00 Certified Label #:	701101100001	\$3.10
Issue PVI: BEREA KY 40403 I	Inne-1	\$3.56 \$0.46
First-Class Mail 0.60 oz. Scheduled Deliv		
00 Certified Label #:	701101100001	\$3.10 61962125
Issue PVI: BAXLEY GA 31513	Zone-4	\$3.56 \$0.46
First-Class Mail 0.60 oz. Scheduled Deliv	Letter ery Day: Thu 10/	
00 Certified Label #: Issue PVI:	7011011000016	******
BEAR BRANCH KY 4 First-Class Mail	1714 Zone-3	\$3.56 \$0.46
O.50 oz. Scheduled Delive 00 Certified	ery Day: Wed 10/	\$3.10
Label #: Issue PVI:	7011011000016	1958999
BIG CREEK KV 4091 First-Class Mail 0.60 oz.	4 Zone-3 Letter	\$0.46
Scheduled Delive @@ Certified Label #:		\$3.10
Issue PVI:	7011011000016	1958982 ********* \$3.56

BEAR BRANCH KY 41714 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz.	245
Scheduled Delivery Day: Wed 10/23 00 Certified	\$3.10
Label #: 701101100001619	358975
Issue PVI:	\$3.56
ONEIDA KY 40972 Zone-3	\$0.46
First-Class Mail Letter	401.10
0.60 oz. Scheduled Delivery Day: Wed 10/23	3/13
00 Certified Label #: 701101100001619	\$3.10
Service and the service of the servi	******
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz.	
Scheduled Delivery Day: Wed 10/2: @@ Certified	\$3.10
Label #: 701101100001619	
Issue PVI:	\$3.56
SPRINGBORO OH 45066 Zone-2	\$0.46
First-Class Mail Letter	*****
0.60 oz. Scheduled Delivery Day: Wed 10/23	3/13
00 Certified Label #: 701101100001619	\$3.10

Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed 10/2: 00 Certified	3/13 \$3.10
Label #: 701101100001619	958937
Issue PVI:	\$3.56
CHARLESTOWN IN 47111 Zone-2	\$0.46
First-Class Mail Letter	\$0.40
0.60 oz. Scheduled Delivery Day: Wed 10/2:	3/13
00 Certified Label #: 701101100001619	\$3.10

Issue PVI:	\$3.56
PRESTONSBURG KV 41653 Zone-2 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Wed 10/23	3/13
00 Certified Label #: 701101100001619	\$3.10
Issue PVI:	\$3.56
LONDON KV 40744 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz.	
Scheduled Delivery Day: Wed 10/23 @@ Certified	\$3.10
Label #: 701101100001619	58906
Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	441.14
Scheduled Delivery Day: Wed 10/23	1/13
00 Certified Label #: 701101100001619	\$3.10

Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter 0.50 oz.	\$0.46
Scheduled Delivery Day: Wed 10/23	
@@ Certified Label #: 701101100001619	\$3.10 158883
Issue PVI:	\$3.56
	200000
BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Wed 10/23	1/13
00 Certified	\$3.10
Label #: 701101100001619	58876
Issue PVI:	\$3.56

Exhibit 3 Page 117 of 127 Witness: Jim Adkins

BATAVIA OH 45103 Zone First-Class Mail Lett	
0.60 oz.	
Scheduled Delivery D @@ Certified	\$3.10
Label #: 70	110110000161958869
Issue PVI:	\$3.56
LONDON KV 40741 Zone- First-Class Mail Lett	3 \$0.46 er
0.60 oz. Scheduled Delivery D	
00 Certified	\$3.10
Issue PVI:	110110000161958852 \$3.56
BEAR BRANCH KY 41714	-
First-Class Mail Lett 0.60 oz.	
Scheduled Delivery D 00 Certified	ay: Wed 10/23/13 \$3.10
Label #: 70	110110000161958845
Issue PVI:	\$3.56
BEAR BRANCH KY 41714	
First-Class Mail Lett 0.60 oz.	
Scheduled Delivery D 00 Certified	\$3.10
Label #: 70	110110000161958838
Issue PVI:	\$3.56
HYDEN KY 41749 Zone-3 First-Class Mail Lett	
0.50 oz. Scheduled Delivery D	lay: Wed 10/23/13
00 Certified Label #: 70	\$3.10 110110000161958821
Issue PVI:	\$3.56
FORTVILLE IN 46040 Zo	
First-Class Mail Lett 0.60 oz.	er
Scheduled Delivery D	May: Wed 10/23/13 \$3.10
	110110000161958814
Issue PVI:	\$3.56
BIG CREEK KV 40914 Zo First-Class Mail Lett	
0.60 oz. Scheduled Delivery D	
00 Certified	\$3.10 110110000161958807

Issue PVI:	\$3.56
BEAR BRANCH KY 41714 First-Class Mail Lett	
0.60 oz. Scheduled Delivery (lay: Wed 10/23/13
00 Certified Label #: 70	\$3.10 110110000161958791
Issue PVI:	\$3.56
BEAR BRANCH KV 41714	* 5.00 %
First-Class Mail Lett 0.60 oz.	
Scheduled Delivery D @@ Certified	May: Wed 10/23/13 \$3.10
	110110000161958784
Issue PVI:	\$3.56
BEAR BRANCH KV 41714 First-Class Mail Lett	
0.60 oz. Scheduled Delivery D	ay: Wed 10/23/13
00 Certified Label #: 70	\$3.10 110110000161961609
Issue PVI:	\$3.56
BEAR BRANCH KV 41714	
First-Class Mail Lett 0.60 oz.	
Scheduled Delivery D	ay: Wed 10/23/13 \$3.10
	110110000161961593
Issue PVI:	\$3.56

Exhibit 3 Page 118 of 127 Witness: Jim Adkins

BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz.	
Scheduled Delivery Day: Wed 10/23/1 00 Certified	\$3.10
Label #: 7011011000016196	586
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3 First-Class Mail Letter	\$0.46
0.50 oz. Scheduled Delivery Day: Wed 10/23/1	2
00 Certified	\$3.10

Issue PVI:	\$3.56
HYDEN KY 41749 Zone-3 First-Class Mail Letter	\$0.46
0.50 oz. Scheduled Delivery Day: Wed 10/23/1	.3
@@ Certified Label #: 70110110000161961	\$3.10
	\$3.56
BEAR BRANCH KV 41714 Zone-3	\$0.46
First-Class Mail Letter	\$0.40
0.50 oz. Scheduled Delivery Day: Wed 10/23/	3
00 Certified Label #: 70110110000161961	\$3.10 1555
Issue PVI:	\$3.56
BIG CREEK KV 40914 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	40.40
Scheduled Delivery Day: Wed 10/23/1	
00 Certified Label #: 7011011000016196	
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed 10/23/1 @@ Certified	\$3.10
Label #: 70110110000161961	1449
Issue PVI:	\$3.56
LEXINGTON KY 40517 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Tue 10/22/1	3
@@ Certified Label #: 7011011000016196	\$3.10
	\$3.56
JACKSON KV 41339 Zone-1	
First-Class Mail Letter 0.60 oz.	\$0.46
Scheduled Delivery Day: Wed 10/23/1	
@@ Certified Label #: 70110110000161961	
Issue PVI:	\$3.56
CLAY CITY KY 40312 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Tue 10/22/1	\$3.10
Label #: 70110110000161961	
Issue PVI:	\$3.56
CLAY CITY KY 40312 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Tue 10/22/1	3
@@ Certified Label #: 70110110000161961	\$3.10

Issue PVI:	\$3.56
RAVENNA KV 40472 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Tue 10/22/1	3
00 Certified Label #: 70110110000161961	\$3.10
reade (AT:	\$3.56

Exhibit 3 Page 119 of 127 Witness: Jim Adkins

STANTON KY 40380 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Tue	
00 Certified Label #: 7011011000	\$3.10 00161961500

Issue PV1:	\$3.56
ROGERS KY 41365 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed	
00 Certified Label #: 7011011000	\$3.10

Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed @@ Certified	10/23/13 \$3.10
	00161961128
Issue PVI:	\$3.56
Issue rvi:	\$3.30
BEREA KY 40403 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz.	
Scheduled Delivery Day: Tue 00 Certified	10/22/13 \$3.10
Label #: 7011011000	00161961135
Issue PVI:	\$3.56
TOTAL CONTRACTOR OF THE PARTY O	340 00
BEREA KV 40403 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz.	20022100
Scheduled Delivery Day: Tue 80 Certified	10/22/13
	00161961142
Issue PVI:	\$3.56
BOONEVILLE KV 41314 Zone-1 First-Class Mail Letter	\$0.46
0.60 oz. Scheduled Delivery Day: Wed	10/22/12
00 Certified	\$3.10
Label #: 701101100	00161961159
Issue PVI:	\$3.56
BEREA KV 40403 Zone-1	\$0.46
First-Class Mail Letter	40.40
0.60 oz. Scheduled Delivery Day: Tue	10/22/13
00 Certified	\$3.10
Label #: 701101100	00161961166
Issue PVI:	\$3.56
CRAB ORCHARD KY 40419 Zone-1	\$0.46
First-Class Mail Letter	
0.60 oz. Scheduled Delivery Day: Tue	10/22/13
80 Certified Label #: 701101100	\$3.10

Issue PVI:	\$3.56
BEREA KY 40403 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Tue	
00 Certified Label #: 701101100	\$3.10 00161961180

Issue PVI:	\$3.56
CINCINNATI OH 45242 Zone-2 First-Class Mail Letter	\$0.46
0.50 oz.	10/02/12
Scheduled Delivery Day: Wed 00 Certified	10/23/13 \$3.10
Label #: 7011011000	00161961197
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3	\$0.46
First-Class Mail Letter	\$0.40
0.60 oz. Scheduled Delivery Day: Wed	10/22/12
@@ Certified	\$3.10
Label #: 7011011000	00161961203
Issue PVI:	\$3.56

Exhibit 3 Page 120 of 127 Witness: Jim Adkins

RAVENNA KY 40472	Zono-1	\$0.46
First-Class Mail		\$0.40
0.60 oz.		
Scheduled Delive	ry Day: Tue	10/22/13
00 Certified		\$3.10
Label #:	7011011000	0161961210
T		*******
Issue PVI:		\$3.56
BEREA KY 40403 Zo	me-1	\$0.46
First-Class Mail		401.10
0.60 oz.		
Scheduled Delive	ery Day: Tue	
00 Certified	201101100	\$3.10
Label #:	/011011000	00161961227
Issue PVI:		\$3.56
10000		40.00
BEREA KV 40403 Zo		\$0.46
First-Class Mail	Letter	
0.50 oz.	D T	10/20/12
Scheduled Delive @@ Certified	ery bay: tue	\$3.10
Label #:	7011011000	00161961234
22221 21		*******
Issue PVI:		\$3.56
DEDEA W. ADAM		40. **
BEREA KY 40403 Zo First-Class Mail		\$0.46
0.60 oz.	retrei	
Scheduled Delive	ery Day: Tue	10/22/13
00 Certified		\$3.10
Label #:	7011011000	00161961241
Tenue Ditt		22 05
Issue PVI:		\$3.56
FORT MYERS FL 339	902 Zone-5	\$0.46
First-Class Mail		*******
0.60 oz.		
Scheduled Delive	ery Day: Thu	
00 Certified Label #:	701101100	\$3.10
Label #:	/011011000	00101301528
Issue PVI:		\$3.56
BRODHEAD KV 4040		\$0.46
First-Class Mail	Letter	
0.60 oz. Scheduled Delive	one Davis Tree	10/99/19
@@ Certified	ery bay: tue	\$3.10
Label #:	7010187000	00051028859
120		******
Issue PVI:		\$3.56
BEREA KY 40403 Z	one 1	\$0.46
First-Class Mail		\$0.40
0.60 oz.		
Scheduled Delive	ery Day: Tue	10/22/13
00 Certified	201010200	\$3.10
Label #:	/01018/000	00051028866
Issue PVI:		\$3.56
13300 1 711		\$3.30
BEREA KY 40403 Z	one-1	\$0.46
First-Class Mail	Letter	
0.60 oz.	D	10/00/15
Scheduled Delive 00 Certified	ery Day: Tue	
Label #:	7010187000	\$3.10
	-1010,000	******
Issue PVI:		\$3.56
REDEA MY AGAGE TO	1	
BEREA KV 40403 Zo First-Class Mail		\$0.46
0.60 oz.	recter	
Scheduled Delive	ery Day: Tue	10/22/13
@@ Certified		\$3.10
Label #:	7010187000	00051031033
Teene Dit		*******
Issue PVI:		\$3.56
HYDEN KY 41749 Zo	ine-3	\$0.46
First-Class Mail	Letter	40.10
0.60 oz.		** ** ***
Scheduled Delive 00 Certified	ry Day: Wed	
Label #:	7010187000	\$3.10
	. 010107000	0031031040
Issue PVI:		\$3.56
STANTON VV 40200	T 1	
STANTON KY 40380 First-Class Mail	Zone-l	\$0.46
0.60 oz.	retret	
Scheduled Delive	ry Davi Tue	10/22/13
WW Certified		\$3.10
Label #:	7010187000	0051031057
Towns and		*******
Issue PVI:		\$3.56

Exhibit 3 Page 121 of 127 Witness: Jim Adkins

STANTON KV 40380 Zone- First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Da: @@ Certified	\$3.10
	01870000051031064
Issue PVI:	\$3.56
BEREA KY 40403 Zone-1 First-Class Mail Lette 0.60 oz.	
Scheduled Delivery Da 00 Certified Label #: 701	y: Tue 10/22/13 \$3.10 01870000051031071
Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Z First-Class Mail Lette	
0.60 oz. Scheduled Delivery Da @@ Certified	y: Wed 10/23/13 \$3.10
	01870000051031088
Issue PVI:	\$3.56
BEREA KY 40403 Zone-1 First-Class Mail Lette	\$0.46
0.60 oz. Scheduled Delivery Da 00 Certified	y: Tue 10/22/13 \$3.10
	01870000051031095
Issue PVI:	\$3.56
BEREA KY 40403 Zone-1 First-Class Mail Lette	\$0.46
0.60 oz. Scheduled Delivery Da 00 Certified	y: Tue 10/22/13 \$3.10
	01870000051031101
Issue PVI:	\$3.56
BOONEVILLE KY 41314 Zo First-Class Mail Lette 0.60 oz.	ne-1 \$0.46 r
Scheduled Delivery Da 00 Certified	\$3.10
	01870000051031118
Issue PVI:	\$3.56
MARYVILLE TN 37802 Zon First-Class Mail Lette 0.50 oz.	
Scheduled Delivery Da 00 Certified	y: Wed 10/23/13 \$3.10
Label #: 701	01870000051031125
Issue PVI:	\$3.56
LEXINGTON KY 40515 Zon- First-Class Mail Lette 0.60 oz.	e-1 \$0.46 r
Scheduled Delivery Da 00 Certified	y: Tue 10/22/13 \$3.10
Label #: 701	01870000051031132
Issue PVI:	\$3.56
LEXINGTON KY 40515 Zon- First-Class Mail Lette 0.60 oz.	
Scheduled Delivery Da 00 Certified	\$3,10
Label #: 701	01870000051031149 \$3.56
BEAR BRANCH KV 41714 Z	4
First-Class Mail Lette 0.60 oz.	
Scheduled Delivery Da @@ Certified Label #: 701	\$3.10
Issue PVI:	\$3.56
CLAY CITY KY 40312 Zone	
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day @@ Certified	\$3.10
Label #: 7010	31870000051031026
Issue PVI:	\$3.56

Exhibit 3 Page 122 of 127 Witness: Jim Adkins

OKLAHONA CITY OK	73125 Zone-5	\$0.46
First-Class Mail 0.60 oz.		
Scheduled Delive	ry Day: Thu 10/24/	\$3.10
Label #:	7010187000005102	8972
Issue PVI:		\$3.56
STANTON KY 40380	Zone-1	\$0.46
First-Class Mail		
Scheduled Delive	ry Day: Tue 10/22/	
00 Certified Label #:	7011011000016196	\$3.10 0275
Issue PVI:		\$3.56
	7 7 2 2 2 2 3	
CLAY CITY KY 4031 First-Class Mail		\$0.46
0.60 oz. Scheduled Delive	ry Day: Tue 10/22/	13
00 Certified Label #:		\$3.10
	7011011000016196	******
Issue PVI:		\$3.56
BEAR BRANCH KY 41 First-Class Mail		\$0.46
0.60 oz.		4.5
Scheduled Delive 80 Certified	ry Day: Wed 10/23/	\$3.10
Label #:	7011011000016196	0299
Issue PVI:		\$3.56
BEAR BRANCH KV 41		\$0.46
First-Class Mail 0.60 oz.	Letter	
Scheduled Delive	ry Day: Wed 10/23/	
00 Certified Label #:	7011011000016196	\$3.10 0305
Issue PVI:		\$3.56
BEAR BRANCH KV 41	714 7000 3	\$0.46
First-Class Mail		\$0.40
0.60 oz. Scheduled Delive	ry Day: Wed 10/23/	13
00 Certified Label #:	7011011000016196	\$3.10
Issue PVI:		\$3.56
	*** *	*******
BEAR BRANCH KV 41 First-Class Mail		\$0.46
0.50 oz. Scheduled Delive	ry Day: Wed 10/23/	13
00 Certified Label #:	7011011000016196	\$3.10
	7011011000010190	*******
Issue PVI:		\$3.56
BRODHEAD KV 40409 First-Class Mail		\$0.46
0.60 oz.		112
00 Certified	ry Day: Tue 10/22/	\$3.10
Label #:	7011011000016196	0336
Issue PVI:		\$3.56
BEAR BRANCH KY 41		\$0.46
First-Class Mail 0.60 oz.		
Scheduled Delive 00 Certified	ry Day: Wed 10/23/	\$3.10
Label #:	7011011000016196	
Issue PVI:		\$3.56
BEAR BRANCH KY 41		\$0.46
First-Class Mail 0.60 oz.		
Scheduled Delive	ry Day: Wed 10/23/	13
00 Certified Label #:	7011011000016196	
Issue PVI:		\$3.56
BEAR BRANCH KY 41	714 Zope-3	\$0.46
First-Class Mail		40.40
0.50 oz. Scheduled Delive	ry Day: Wed 10/23/	13
@@ Certified Label #:	7011011000016196	\$3.10
	7011100010190	******
Issue PVI:		\$3.56

Exhibit 3 Page 123 of 127 Witness: Jim Adkins

BEAR BRANCH KY 417	14 Zone-3	\$0.46
First-Class Mail L	etter	
0.60 oz.	ry Day: Wed 10/23/	12
00 Certified	3 pays ned 10/23/	\$3.10
Label #:	70110110000161960	0374
Tanua DVT.		do se
Issue PVI:		\$3.56
BEAR BRANCH KY 417		\$0.46
First-Class Mail L 0.60 oz.	etter	
	y Day: Wed 10/23/	13
00 Certified		\$3.10
Label #:	7011011000016196	0930
Issue PVI:		\$3.56
BEAR BEARING W		
BEAR BRANCH KV 417 First-Class Mail L		\$0.46
0.60 oz.		
Scheduled Deliver	ry Day: Wed 10/23/	
@@ Certified Label #:	7011011000016196	\$3.10

Issue PVI:		\$3.56
BEAR BRANCH KY 417	714 Zone-3	\$0.46
First-Class Mail L		
0.60 oz.	ry Day: Wed 10/23/	12
00 Certified	y bay: wed 10/23/	\$3.10
Label #:	7011011000016196	0954
Issue PVI:		\$3.56
		\$3.30
BIG CREEK KY 40914		\$0.46
First-Class Mail (etter	
Scheduled Deliver	ry Day: Wed 10/23/	13
@@ Certified Label #:	7011011000016196	\$3.10
rape: w:		0201
Issue PVI:		\$3.56
STANTON KY 40380 Z	Zone 1	\$0.46
First-Class Mail L		30.40
0.60 oz.	D. T. 10/00/	1.2
00 Certified	ry Day: Tue 10/22/	\$3.10
Label #:	7011011000016196	
Issue PVI:		\$3.56
STANTON KV 40380 7 First-Class Mail I		\$0.46
0.60 oz.	recter	
	ry Day: Tue 10/22/	13
00 Certified Label #:	7011011000016196	\$3.10
Issue PVI:		\$3.56
JACKSON KY 41339 2	Zone-1	\$0.46
First-Class Mail	Letter	A PLE AP
0.60 oz.	ry Day: Wed 10/23/	12
00 Certified	y bay: wed 10/23/	\$3.10
Label #:	7011011000016196	
Issue PVI:		\$3.56
		1200
CLAY CITY KY 40312 First-Class Mail I		\$0.46
0.60 oz.	.01.01	
Scheduled Deliver	ry Day: Tue 10/22/	
00 Certified Label #:	7011011000016196	\$3.10 1005

Issue PVI:		\$3.56
STANTON KY 40380 2	Zone-1	\$0.46
First-Class Mail I		
0.60 oz. Scheduled Deliver	ry Day: Tue 10/22/	13
00 Certified		\$3.10
Label #:	7011011000016196	1012
Issue PVI:		\$3.56
CLAY CITY KY 40312	7 7 nne - 1	\$0.46
First-Class Mail I		\$0.40
0.60 oz.		
Scheduled Deliver	ry Day: Tue 10/22/	
Label #:	7011011000016196	\$3.10 1029
Tenus Diff.		******
Issue PVI:		\$3.56

Exhibit 3 Page 124 of 127 Witness: Jim Adkins

BIG CREEK KV 40914 Zone-3 First-Class Mail Letter	\$0.46
0.50 oz.	
Scheduled Delivery Day: Wed 10/23/13 @@ Certified Label #: 701101100001619590	\$3.10
E a	PRESERVE
Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter 0.60 oz.	\$0.46
Scheduled Delivery Day: Wed 10/23/13	
@@ Certified Label #: 701101100001619607	\$3.10

Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter 0.50 oz.	\$0.46
Scheduled Delivery Day: Wed 10/23/13 @@ Certified	\$3.10
Label #: 701101100001619607	718
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3 First-Class Mail Letter	\$0.46
O.60 oz. Scheduled Delivery Day: Wed 10/23/13	
00 Certified Label #: 701101100001619607	\$3.10 725
	\$3.56
LONDON KV 40744 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	40.40
Scheduled Delivery Day: Wed 10/23/13	\$3.10
Label #: 701101100001619607	
Issue PVI:	\$3.56
First-Class Mail Letter	\$0.46
0.50 oz. Scheduled Delivery Day: Wed 10/23/13	
00 Certified Label #: 701101100001619607	
Issue PVI:	\$3.56
SOMERSET KY 42503 Zone-3 First-Class Mail Letter	\$0.46
0.60 oz.	2
Scheduled Delivery Day: Wed 10/23/13 00 Certified	\$3.10
	\$3.56
Issue PVI: BEAR BRANCH KV 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed 10/23/13	\$3.10
Label #: 701101100001619607	763
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3	\$0.46
First-Class Mail Letter 0.60 oz.	SHEW NEW
Scheduled Delivery Day: Wed 10/23/13 00 Certified	\$3.10
Label #: 701101100001619607	
Issue PVI:	\$3.56
First-Class Mail Letter	\$0.46
0.50 oz. Scheduled Delivery Day: Wed 10/23/13	3
00 Certified Label #: 701101100001619607	\$3.10
	\$3.56
JACKSON KY 41339 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Wed 10/23/13	\$3.10
Label #: 701101100001619607	794
Issue PVI:	\$3.56

Exhibit 3 Page 125 of 127 Witness: Jim Adkins

CLAY CITY KY 40312 Zone-1	\$0.46
First-Class Mail Letter 0.50 oz.	
Scheduled Delivery Day: Tue 10/22/	13
00 Certified	\$3.10
Label #: 7011011000016196	******
Issue PVI:	\$3.56
RAVENNA KV 40472 Zone-1	\$0.46
First-Class Mail Letter	401.10
0.60 oz. Scheduled Delivery Day: Tue 10/22/	13
00 Certified	\$3.10
Label #: 7011011000016196	0817
Issue PVI:	\$3.56
STANTON KY 40380 Zone-1	\$0.46
First-Class Mail Letter	30.40
0.60 oz. Scheduled Delivery Day: Tue 10/22/	13
00 Certified	\$3.10
Label #: 7011011000016196	0824
Issue PVI:	\$3.56
STANTON KY 40380 Zone-1	to ac
First-Class Mail Letter	\$0.46
0.60 oz.	
Scheduled Delivery Day: Tue 10/22/ 00 Certified	\$3.10
Label #: 7011011000016196	0831
Issue PVI:	\$3.56
LEWISVILLE TX 75029 Zone-5 First-Class Mail Letter	\$0.46
0.50 oz.	
Scheduled Delivery Day: Thu 10/24/ 00 Certified	\$3.10
Label #: 7011011000016196	
Issue PVI:	\$3.56
BEAR BRANCH KV 41714 Zone-3 First-Class Mail Letter	\$0.46
0.50 oz.	
Scheduled Delivery Day: Wed 10/23/ 00 Certified	\$3.10
Label #: 7011011000016196	0855
Issue PVI:	\$3.56
BIG CREEK KV 40914 Zone-3	\$0.46
First-Class Mail Letter	\$0.40
0.60 oz. Scheduled Delivery Day: Wed 10/23/	13
00 Certified	\$3.10
Label #: 7011011000016196	0862
Issue PVI:	\$3.56
BEAR BRANCH KY 41714 Zone-3	\$0.46
First-Class Mail Letter	40.10
0.60 oz. Scheduled Delivery Day: Wed 10/23/	13
00 Certified	\$3.10
Label #: 7011011000016196	0879
Issue PVI:	\$3.56
BEATTYVILLE KV 41311 Zone-1	\$0.46
First-Class Mail Letter	451.05
0.60 oz. Scheduled Delivery Day: Wed 10/23/	13
00 Certified	\$3.10
Label #: 7011011000016196	0880
Issue PVI:	\$3.56
CLAY CITY KY 40312 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Tue 10/22/	
00 Certified Label #: 7011011000016196	\$3.10

Issue PVI:	\$3.56
CLAY CITY KY 40312 Zone-1	\$0.46
First-Class Mail Letter 0.60 oz.	
Scheduled Delivery Day: Tue 10/22/	
@@ Certified Label #: 7011011000016196	\$3.10

Issue PVI:	\$3.56

Exhibit 3 Page 126 of 127 Witness: Jim Adkins

RAVENNA KY 40472 Zone-1 \$0.46 First-Class Mail Letter 0.60 oz. Scheduled Delivery Day: Tue 10/22/13 00 Certified 70110110000161960916 \$3.10 Label #: Issue PVI: \$3.56 STANTON KY 40380 Zone-1 First-Class Mail Letter \$0.46 0.60 oz. Scheduled Delivery Day: Tue 10/22/13 90 Certified Label #: 70110110000161961401 \$3.10 Issue PVI: \$3.56 RAVENNA KY 40472 Zone-1 First-Class Mail Letter \$0.46 0.60 oz. Scheduled Delivery Day: Tue 10/22/13 00 Certified \$3. Label #: 70110110000161961524 \$3.10 Issue PVI: \$3.56 HYDEN KY 41749 Zone-3 \$0.46 First-Class Mail Letter 0.60 oz. Scheduled Delivery Day: Wed 10/23/13 Issue PVI: \$3.56 CLAY CITY KY 40312 Zone-1 \$0.46 First-Class Mail Letter 0.60 oz. Scheduled Delivery Day: Tue 10/22/13 00 Certified \$3. Label #: 70110110000161961425 \$3.10 Issue PVI: \$3.56 RAVENNA KY 40472 Zone-1 First-Class Mail Letter \$0.46 0.60 oz. Scheduled Delivery Day: Tue 10/22/13 \$3.10 Issue PVI: \$3.56 Total: \$448.56 Paid by: \$3.56 Cash Personal Check 00 For tracking or inquiries go to USPS.com or call 1-800-222-1811. Order stamps at usps.com/shop or call 1-800-stamp24. Go to usps.com/clicknship to print shipping labels vith postage. For other information call 1-800-ASK-USPS. Get your mail when and where you want it with a secure Post Office Box. Sign up for a box online at usps.com/poboxes. Bill#: 1000200148905 Clerk: 03 All sales final on stamps and postage Refunds for guaranteed services only Thank you for your business *********** HELP US SERVE YOU BETTER Go to: https://postalexperience.com/Pos TELL US ABOUT YOUR RECENT POSTAL EXPERIENCE *********

Customer Copy

Exhibit 3 Page 127 of 127 Witness: Jim Adkins

Item No. 4 Page 1 of 2

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Q4: Refer to Jackson's Response to Item 37 of Staff's First Request and Time 2.c. of Commission Staff's Second Request for Information ("Staff's Second Request"). The depreciation rates listed in the response to Item 2.c. of Staff's Second Request are inconsistent with those contained in the response to Item 37 of Staff's First Request, which were approved by the Commission in Case No. 2007-00333. Provide an updated deprecation adjustment schedule using the commission approved rates and explain whether Jackson has been using the commission-approved depreciation rates for book purposes.

A4: The depreciations rates reflected in the response to item 2.c. of Staff's Second Request are the current depreciation rates of Jackson for distribution plant and are the same rates as the ones approved by the Commission in Case No.2007-00333. The general plant depreciations rates contained in the response to Item 2.c. Staff's Second Data Request contain some error. Attached to this response is an updated schedule. It should be noted that the general plant depreciation rates used in this schedule do vary from those from Case No. 2007-00333. Since the Settlement Stipulation in Case No.2007-00333 does not specifically listed the depreciation rates approved by the Commission, Jackson has assumed the depreciation rates listed in Item 39 of the Staff's First Data Request as the approved distribution plant depreciation rates. There are differences in the general plant rates for accounts 391 and 398. For account 391 contains a composite rate in Case 2007-00333 and the attached exhibit has broken these down by subaccounts. For Account 398,

¹ Case No. 2007-00333, Application of Jackson Energy corporation for an Adjustment of Rates (Ky. PSC June 5, 2008)

.

post to adjustments

Distribution - operations	4,079
Distribution - maintenance	7,341
Consumer accounts	1,903
Consumer service and information	1,631
Sales	
Administrative and general	2,719
Depreciation	253,158

1 2			Exhibit 4 Page 1 of 2
3		Wit	ness: Jim Adkins
4	Jackson Energy Cooperative		
5	Case No. 2013-00219		
6	December 31, 2012		
7	Depreciation Adjustment		
8 9	Depreciation Aujustinent		
10	Normalized depreciation accrual:		
11	Distribution plant	8,279,735	
12	General plant	1,277,922	
13	Less charged to clearing	(577,846)	8,979,811
14			
15	Test year depreciation accrual:		
16	Distribution plant	8,133,323	
17	General plant	1,143,986	
18	Less charged to clearing	(550,656)	8,726,653
19			
20	Normalized depreciation adjustment		253,158
21			
22	Transportation clearing		
23	Normalized accrual		577,846
24	Test year accrual		550,656
25			27,190
26			
27	The allocation of the increase in depreciation on transportation equip	ment is based or	1
28	actual test year transportation clearing.		
29			
30 31	Account	<u>%</u>	<u>Amount</u>
32	Construction and retirement WIP	34%	\$9,245
33	Others	1%	272
34	Distribution - operations	15%	4,079
35	Distribution - maintenance	27%	7,341
36	Consumer accounts	7%	1,903
37	Consumer service and information	6%	1,631
38	Administrative and general	10%	2,719
39	Total	100%	\$27,190
40			
	post to adjustments		
	Distribution - operations		4,079
	Distribution - maintenance		7,341
	Consumer accounts		1,903
	Consumer service and information		1,631
	Sales		
	Administrative and general	_	2,719
	Depreciation		253,158

Exhibit 4 Page 2 of 2 Witness: Jim Adkins

3	
4	
5	

A/C #	Description	Balance 12/31/2012	Depreciation Rate	Annual Depreciation	Test Year Expense	Items F Deprecia
362	Station Equipment	\$1,699,191	6.67%	\$113,336		
364	Poles, Towers & Fixtures	\$63,612,934	4.21%	\$2,678,105		
365	Overhead Conductors & Devices	\$61,967,294	3.61%	\$2,237,019		
366	Underground Conduit	\$0	2.00%	\$0		
367	Underground Conductor & Devices	\$1,807,320	3.52%	\$63,618		
368	Line Transformers	\$28,469,860	2.56%	\$728,828		
369	Services	\$20,144,271	4.78%	\$962,896		
370	Meters	\$1,647,564	4.17%	\$68,703		
370.01	Meters, AMR	\$10,218,298	6.67%	\$681,560		
371	Security Lights	\$5,186,888	5.02%	\$260,382		
373	Street Lights	\$278,611	5.21%	\$14,516		
Total		\$195,032,231		\$7,808,963	\$7,662,551	
	A/C 407			\$470,772	\$470,772	_
389	Land & Land Rights	\$199,155	0.00%	\$0		
390	Structures & Improvements	\$8,860,202	1.98% (1)	\$172,759	\$160,466	\$135
391	Office Furniture & Equipment				\$197,591	
	Office Furn. & Equip Furniture	\$600,061	4.00%	\$20,310		\$92
	Office Furn. & Equip Equipment	\$111,752	20.00%	\$19,060		\$16
	Office Furn. & Equip Hardware	\$809,751	20.00%	\$97,699		\$321
	Office Furn. & Equip Software	\$456,804	10.00% (2)	\$10,939		\$347
392	Transportation Equipment				\$550,656	
	Transportation Equip Cars	\$529,189	15.87%	\$69,200		\$93
	Transportation Equip Light Trucks	\$2,793,244	11.72%	\$327,368		
	Transportation Equip Heavy Trucks	\$2,705,024	8.20%	\$181,278		\$494
393	Stores Equipment	\$271,904	5.00%	\$10,738	\$10,435	\$57
394	Tools, Shop & Garage Equipment	\$331,479	5.00%	\$15,060	\$18,825	\$30
395	Laboratory Equipment	\$280,271	6.67%	\$12,684	\$12,834	\$90
396	Power Operated Equipment	\$49,293	9.53%	\$310	\$601	\$46
397	Communication Equipment	\$2,307,918	10.00% (3)	\$225,533	\$102,167	\$52
398	Miscellaneous Equipment	\$1,809,660	6.67%	\$114,984	\$90,411	\$85
Total		\$22,115,707		\$1,277,922	\$1,143,986	_
Grand Tot		\$217,147,938		\$9,557,657	\$9,277,309	

Items that are fully depreciated are removed from the ending balance to compute test year depreciation.

- (1) Composite rate developed from Case No. 2007-00333 information.
- (2) Depreciation of NISC Conversion (\$183,151) ended in November 2012.
- (3) New radio system (\$1,573,960) added to plant in December 2012.

Jackson Energy Cooperative Case No. 2013-00219

Page 1 of 1

Item No. 5

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Q5: Refer to the response to Item 3.b. of Commission Staff's Third Request for Information ("Staff's Third Request"). Provide Jackson's total annual wage and salary expense for calendar years 2007 through 2011.

A5:

	<u>2007</u>	2008	2009	<u>2010</u>	<u>2011</u>
Payroll - Expensed Payroll -	4,500,525	4,597,362	4,808,503	4,689,767	5,097,343
Capitalized	1,732,033	1,868,860	2,212,909	2,044,945	1,952,570
Payroll - Other	1,007,054	1,090,060	1,063,005	992,329	1,123,797
Total	7,239,612	7,556,282	8,084,417	7,727,041	8,173,710

Jackson Energy Cooperative Case No. 2013-00219 **Response to Commission Staff Fourth Data Request** Witness: Jim Adkins

Item No. 6

Page 1 of 1

Refer to footnote 3 in the Final Order of Case No. 2007-0033 where is states that Jackson Q6: inadvertently omitted an annual amortization of approximately \$470,000 that is to be in effect for 25.5 years pursuant to the Commission's Final Order in Case No. 2000-00373.1 State whether Jackson omitted the \$470,000 of amortization from its current rate application.

A6: Jackson has made the amortization of approximately \$470,000 and it is a part of the actual financial statements filed in this application.

¹ Case No. 2000-00373, The Adjustment of Rates of Jackson Energy Cooperative Corporation (Ky. PSC May 21, 2011)

Jackson Energy Cooperative Case No. 2013-00219

Response to Commission Staff Fourth Data Request

Witness: Jim Adkins

Item No. 7

Page 1 of 2

Q7: Refer to page 7 of 34 of the response to Item 3.c.(1) of Staff's Third Request.

a. Paragraph 4 states, "Although the new (reduced) contribution rate can change

over time, the relative value of the reduction will continue to benefit prepaying

co-ops in future years, potentially for as many as 10-15 years or more." Explain

how Jackson determined the 15-year amortization period for its prepayment of

\$6,683,300.

b. Paragraph 7 states that participants have two payment options: (1) make a single

payment for the full accelerated amount by December 31, 2013, or (2) pay the

accelerated amount in equal installments over a period of two, three or four years.

Explain why Jackson chose the first option for its prepayment.

c. Provide the minutes from the Board of Directors' meeting at which he

prepayment was approved.

A7:

a. On February 14, 2013, RUS issued a memorandum to all electric program borrowers

regarding the NRECA prepayment. In the memo, RUS gave electric cooperatives

two amortization options. The first was to amortize over a ten-year period. The

second was to amortize over the period calculated by subtracting the average age of

the cooperative's workforce from the cooperative's normal retirement age for its

retirement plan. Jackson chose the second option which resulted in an amortization

period of 16 years. The 16 years was the result of subtracting the workforce average

age of 46 from Jackson's normal retirement age of 62.

Jackson Energy Cooperative Case No. 2013-00219

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Item No. 7

Page 2 of 2

b. Jackson Energy chose to make a single payment for the full accelerated amount rather than pay the installments because the installments carried interest.

c. The minutes from the Board of Directors' meeting that relate to the prepayment are in Exhibit 7c on the following page.

EXCERPT FROM MINUTES

JACKSON ENERGY COOPERATIVE CORPORATION

APRIL 3, 2013

MINUTES OF THE BOARD MEETING

A meeting of the Board of Directors of the Jackson Energy Cooperative Corporation was held in McKee, Kentucky on Wednesday, April 3, 2013 at 9:30 a.m., pursuant to notice given to each Director.

The Board was next called upon to review and consider Resolution 2013-04-01, which would allow Jackson Energy Cooperative to make a pre-payment to NRECA for its pension plan to assist with a financial deficit faced by NRECA due to revised financial regulations. The pre-payment would then result in a savings to the Cooperative via the reduction in future payments to the plan. After a presentation by Carol Wright of the impact such a pre-payment would have on the present and future finances of the Cooperative, and a discussion by the Board, a motion was made by Mr. Hays to proceed with the prepayment as set forth in Resolution 2013-04-01. That motion was seconded by Mr. Cornett and by unanimous vote, the Board adopted the Resolution.

WHEREAS, Jackson Energy Cooperative's retirement benefits are through NRECA, and

WHEREAS, NRECA has developed a plan to remedy the underfunded condition through a prepayment program, and

WHEREAS, Jackson Energy would receive a 25% reduction in its current and future retirement billing rate if it participates in the proposed NRECA prepayment program, and

WHEREAS, the prepayment amount for Jackson Energy would be \$6,683,300, with an immediate reduction in the 2013 retirement billing of approximately \$682,487, and

WHEREAS, Jackson Energy will pay a portion of the \$6,683,300 out of operating funds and will borrow the balance on a 23-month note from CFC,

THEREFORE BE IT RESOLVED, that Jackson Energy will participate in the NRECA prepayment plan and will receive the 25% reduction in its retirement billing rate.

Item No. 8

Response to Commission Staff Fourth Data Request

Q8: Refer to pages 35-36 of the revised cost-of-service study filed in response to Item 3.f. of Staff's Third Request. Explain why an increase is proposed for rates classes 40 and 50 when both classes are providing positive net margins.

A8: An increase in the customer charge is proposed for these two rate classes because it was the decision of management to increase the customer charge for all rate classes without exception.

Item No. 9

Q9: Refer to the responses to Items 3.e and 3.g of Staff's Third Request. In Item 3.e Jackson provided the normalized adjustments from Case No. 2007-00333. Provide in paper copy and in electronic Excel spreadsheet format, with formulas intact and class unprotected, a revised Exhibit S with all normalized adjustments for the test year used in this application, including the cost savings identified in the response to Item 7 of Staff's Third Request, and a computation of the operating and net TIER. If is it necessary to update Exhibit S in response to other questions contained in this information request, include those updates in the revised copy provided in response to this request. Include in the revised Exhibit S the amount of the revenue increase that would be required based on a

A9: Please see Exhibit S-Item 9 on the following page the electronic document JacksonEnergy_R_PSCDR4_ExhibitS_Item9_120913.xls

TIER of 2.0.

Exhibit S Item 9 Page 1 of 4 Witness: Jim Adkins

Jackson Energy Cooperative Case No. 2013-00219 Revised Statement of Operations, Adjusted

2

4 5 6		Actual Test Year	Adjustment	Adjusted Test Year	Adjustment	First Year	Adjustment	Second Year	Adjustment	Third Year
7								·		
8	Operating Revenues:									
9	Base rates	89,026,692	-	89,026,692	1,370,000	90,396,693	1,370,000	91,766,693	1,370,000	93,136,693
10	Fuel adjustment	(1,164,623)	1,164,623	-		-		-		=
11	Environmental surcharge	8,830,751	(8,830,751)	-		-		-		=
12	Other electric revenue	2,599,150	84,406	2,683,556		2,683,556		2,683,556		2,683,556
13										
14	_	99,291,970	(7,581,722)	91,710,248	1,370,000	93,080,248	1,370,000	94,450,248	1,370,000	95,820,249
15										
16	Operating Expenses:									
17	Cost of power:	66,412,945	(7,661,075)	58,751,870		58,751,870		58,751,870		58,751,870
18	Distribution - operations	4,868,071	88,362	4,956,433		4,956,433		4,956,433		4,956,433
19	Distribution - maintenance	5,951,960	66,527	6,018,487		6,018,487		6,018,487		6,018,487
20	Consumer accounts	3,120,184	72,101	3,192,285		3,192,285		3,192,285		3,192,285
21	Customer service	811,685	17,743	829,428		829,428		829,428		829,428
22	Sales	-	-	-		-		-		-
23	Administrative and general	4,574,854	48,195	4,623,049		4,623,049		4,623,049		4,623,049
24								_		
25	Total operating expenses	85,739,699	(7,368,147)	78,371,552		78,371,552		78,371,552		78,371,552
26				-		-		-		-
27	Depreciation	8,726,653	253,158	8,979,811		8,979,811		8,979,811		8,979,811
28	Taxes - other	120,557	-	120,557		120,557		120,557		120,557
29	Interest on long-term debt	5,403,344	538,447	5,941,791		5,941,791		5,941,791		5,941,791
30	Interest expense - other	54,021	-	54,021		54,021		54,021		54,021
31	Other deductions	80,896	(64,588)	16,308		16,308		16,308		16,308
32	_			-		-		-		-
33	Total cost of electric service	100,125,170	(6,641,130)	93,484,040	-	93,484,040		93,484,040	-	93,484,040
34	_									
35	Utility operating margins	(833,200)	(940,592)	(1,773,792)	1,370,000	(403,792)	1,370,000	966,208	1,370,000	2,336,209
36	_			-		-		-		-
37	Nonoperating margins, interest	161,289	-	161,289		161,289		161,289		161,289
38	Income from Equity Investments	124,271	-	124,271		124,271		124,271		124,271
39	Nonoperating margins, other	(95,293)	-	(95,293)		(95,293)		(95,293)		(95,293)
40	G & T capital credits	4,358,339	(4,358,339)	-		-		-		-
41	Patronage capital credits	150,928	-	150,928		150,928		150,928		150,928
42	_									
43	Net Margins	3,866,334	(5,298,931)	(1,432,597)	1,370,000	(62,597)	1,370,000	1,307,403	1,370,000	2,677,404
44	_			-						
45	TIER	1.72		0.76		0.99		1.22		1.45
46	OWNER	2.25		- 0. - 5		0.00				
47	OTIER	0.85		0.70		0.93		1.16		1.39

Exhibit S Item 9
Page 2 of 4
Witness: Jim Adkins

		_		Witness: Jim Adkins
1	Jackson Energy Co	-		
2	Case No. 2013-0	00219		
3	Balance Sheet, A	djusted		
4	December 31,	2013		
5	ŕ			
6		Actual	Adjustments	Adjusted
7		Test Year	to Test Year	Test Year 2
8	ASSETS			
9				
10	Electric Plant:			
11	In service	217,147,938		217,147,938
12	Under construction	993,407		993,407
13	_	218,141,345		218,141,345
14	Less accumulated depreciation	57,505,856	-	57,505,856
15	_	160,635,489	-	160,635,489
16	_			-
17	Investments	41,199,079		41,199,079
18	_			-
19	Current Assets:			-
20	Cash and temporary investments	2,650,881	5,941,791	8,592,672
21	Accounts receivable, net	17,117,959		17,117,959
22	Material and supplies	1,351,848		1,351,848
23	Prepayments and current assets	333,165		333,165
24	_	21,453,853		21,453,853
25				-
26	Deferred debits and Regulatory Assets	8,660,044	-	8,660,044
27				-
28	Total	231,948,465	-	231,948,465
29				-
30	MEMBERS' EQUITIES AND LIABILITIES			-
31				-
32	Margins:			-
33	Memberships	1,297,295		1,297,295
34	Patronage capital	72,241,465	5,941,791	78,183,256
35		73,538,760	5,941,791	79,480,551
36				-
37	Long Term Debt	136,141,129		136,141,129
38				-
39	Accumulated Operating Provisions	8,188,760		8,188,760
40				-
41	Current Liabilities:			-
42	Short term borrowings	1,000,000		1,000,000
43	Accounts payable	9,260,932		9,260,932
44	Consumer deposits	1,094,290		1,094,290
45	Accrued expenses	2,395,830		2,395,830
46	<u>_</u>	13,751,052		13,751,052
47				-
48	Deferred credits	328,764		328,764
49				-
50	Total	231,948,465	5,941,791	237,890,256

JACKSON ENERGY COOPERATIVE
CASE NO. 2013-00219

Exhibit S Item 9 Page 3 of 4

Year 3

1,307,403

1,370,000

RSPONSE TO COMIISIONS STAFF'S THRID DATA REQUEST Witness Jim Adkins.

Proposed Margins with Normal Adjustments to Test Year

Adjusted

Test Year

3,866,334

(1,432,597)

5 6

1

2

3

8

9

10

11

12 13

14 15

16

Margins after Increase

Margins

Increase

17 18

19

20 17

18 19

23

21 22

20

(5,298,931)1,370,000

(62,597)

Year 1

(1,432,597)

1,307,403

Year 2

(62,597)

1,370,000

2,677,404

Increase - Normal Rate-Making Process

Actual

Test Year

3,866,334

3,866,334

0

Proposed Margins with Normal Adjustments to Test Year

	Actual <u>Test Year</u>	Adjusted <u>Test Year</u>
Margins	3,866,334	(1,432,597)
Margins for TIER of 2.0X	0	5,941,791
Increase Amount	3,866,334	7,374,388

JACKSON ENERGY COOPERATIVE CASE NO. 2013-00219 SUMMARY OF ADJUSTMENTS FOR NORMAL RATE-MAKING PROCESS

Exhibit S Item 9 Page 4 of 4 Witness: Jim Adkins

Other electric revenue	2 3 4 5 6 Operating Revenues: 7 Base rates 8 Fuel adjustment 9 Environmental surcharge	Wages	Payroll Taxes	Depreciation	Interest	Retirement & Security	G & T Capital Credits	Property Taxes	Donations & Advertising	Administraitve & General	Year End Adjustime	Total - - -
	10 Other electric revenue											
14 Operating Expenses:											84,406	84,406
14 Operating Expenses:	_	-	-	-	-	-	-					
Cost of power:												
Distribution - operations 38,240 4,232 4,079 24,581 17,230 88,362 17,230 17												
Distribution - maintenance 33,753 3,736 7,341 21,697 66,527 Consumer accounts 39,753 4,400 1,903 25,553 492 72,101 1,704	•	29 240	4 222	4.070		24 591		17 220				99 262
Consumer accounts 39,753 4,400 1,903 25,553 492 72,101	•			,				17,230				,
Customer service 9,095 1,007 1,631 5,846 164 17,743 17,743 17,743 17,743 17,743 17,743 17,743 17,745								492				
Sales						,						,
Total operating expenses 163,895 18,140 17,673 - 105,352 - 18,210 (467) (29,875) - 292,928 - 292			-,	-,		-						
Total operating expenses 163,895 18,140 17,673 - 105,352 - 18,210 (467) (29,875) - 292,928 - 292	21 Administrative and general	43,054	4,765	2,719		27,675		324	(467)	(29,875)		48,195
Page Page	22											-
Page Page	23 Total operating expenses	163,895	18,140	17,673	-	105,352	-	18,210	(467)	(29,875)	-	292,928
Taxes - other Taxes - othe												-
Interest on long-term debt 538,447 10 10 10 10 10 10 10	*			253,158								253,158
Interest expense - other Color C												
Other deductions (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (64,588) (70,500) (70,	ē				538,447							538,447
Total cost of electric service 163,895 18,140 270,831 538,447 105,352 - 18,210 (65,055) (29,875) - 1,019,945 32 33 Utility operating margins (163,895) (18,140) (270,831) (538,447) (105,352) - (18,210) 65,055 29,875 84,406 (935,539) 34 35 Nonoperating margins, interest	•								(61 500)			(61 500)
Total cost of electric service 163,895 18,140 270,831 538,447 105,352 - 18,210 (65,055) (29,875) - 1,019,945 32 33 Utility operating margins (163,895) (18,140) (270,831) (538,447) (105,352) - (18,210) 65,055 29,875 84,406 (935,539) 34 35 Nonoperating margins, interest	_								(04,366)			(04,388)
32 33 Utility operating margins (163,895) (18,140) (270,831) (538,447) (105,352) - (18,210) (65,055) (29,875) (84,406) (935,539) (935,539) (935,539) (18,140) (105,352) - (18,210) (163 895	18 140	270 831	538 447	105 352	_	18 210	(65 055)	(29.875)	_	1 019 945
33 Utility operating margins (163,895) (18,140) (270,831) (538,447) (105,352) - (18,210) 65,055 29,875 84,406 (935,539) 34 Solution operating margins, interest -		100,070	10,110	270,001	220,	100,002		10,210	(00,000)	(25,675)		1,015,510
Nonoperating margins, interest Income from Equity Investments Nonoperating margins, other Requity Investments Comparity Investments Co		(163,895)	(18,140)	(270,831)	(538,447)	(105,352)	_	(18,210)	65,055	29,875	84,406	(935,539)
Income from Equity Investments Nonoperating margins, other G & T capital credits Patronage capital credits (4,358,339) 40 (4,358,339)	34											
Nonoperating margins, other G & T capital credits Patronage capital credits G & T capital credits G & T capital credits G & T capital credits G & T capital credits G & T capital credits G & T capital credits G & T capital credits G & T capital credits												-
38 G & T capital credits (4,358,339) 39 Patronage capital credits 40 (4,358,339)												-
39 Patronage capital credits 40												-
40	*						(4,358,339)					(4,358,339)
	<u> </u>											
		(163,895)	(18,140)	(270,831)	(538,447)	(105,352)	(4,358,339)	18,209	65,055	29,875	84,406	(5,293,878)

42

Witness: Jim Adkins

Item No. 10

Page 1 of 1

Q10: Refer to the response to Item 7 of Staff's Third Request. The last sentence states, "If the estimated savings of \$1.4 million is added, this reduces the increase to \$6.1 million which

is significantly less tha[n] the increase applied for of \$1.4 million."

a. Explain whether the sentence was intended to state that the requested increase of \$1.4

million is significantly less than \$6.1 million.

b. Confirm that the increase for which Jackson is seeking approval in this proceeding is

\$4.1 million, to be implemented in three equal increments of approximately of \$1.37

million.

c. Refer to Exhibit 7 in the response. Confirm that all of the expense-item savings

occurred after the test year. If not, identify which items are already reflected in the

test year.

A10:

a. This sentence meant that the savings of \$1.4 million would have reduced the amount

of increase to \$6.1 million which is substantially more that the total amount of this

request of \$4.1 million.

b. It is confirmed that Jackson is seeking approval in this proceeding of an increase of

\$4.1 million to be implemented in three equal increments of approximately \$1.37

million.

c. All of the expense savings have occurred after the end of the test year. The actions

that initiated these savings first occurred in 2013.

Jackson Energy Cooperative Case No. 2013-00219

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Item No. 11

Page 1 of 1

Q11: Refer to Exhibit 14.a. in the response to Item 14.a. of Staff's Third Request. The exhibit is not responsive. Provide an updated exhibit that reflects the increases as described in the response to Item 1.a. of Staff's Second Request.

A11: Please see Exhibit 11 on the following page.

Page 1 of 1 Witness: Jim Adkins

Exhibit 11

		2014		2015
Operating Revenue:	kWh	\$	kWh	\$
Residential Sales	725,000,000	\$87,432,294	725,423,000	\$88,829,437
Small Comm. & Indust.	155,403,000	\$16,267,090	156,086,000	\$16,369,270
Large Comm. & Indust.	85,347,000	\$6,229,989	86,393,000	\$6,318,007
	23,3 ,223	ψ 0/==3/3 03	20,000,000	ψο,σ10,σσ.
Subtotal	965,750,000	\$109,929,373	 967,902,000	\$111,516,714
Other Revenue	_	\$2,675,000	_	\$2,700,000
Total Operating Revenue		\$112,604,373		\$114,216,714
Cost of Power	_	\$73,367,377	_	\$73,530,669
Operating Revenue less Power Costs	_	\$39,236,996	_	\$40,686,045
Operation & Maintenance Expense		\$11,338,222		\$11,451,604
Consumer Accounts & Sales Expense		\$4,817,201		\$4,865,373
A & G and Other Deduction Expense		\$5,633,466		\$5,689,801
Depreciation & Amortization Expense		\$9,274,162		\$9,366,904
Tax Expense		\$131,300		\$132,613
Interest Expense		\$4,999,477		\$4,956,016
Total Cost of Electric Service	_	\$109,561,205	_	\$109,992,980
Patronage Capital & Operating Margin	S	\$3,043,168		\$4,223,734
Non-Operating Margins		\$157,901		\$162,083
G & T and Other Capital Credits		\$200,000		\$200,000
Total Margins	-	\$3,401,069	_	\$4,585,817
	=		-	
TIER		1.68		1.93
OTIER		1.61		1.85

Jackson Energy Cooperative Case No. 2013-00219

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Item No. 12

Page 1 of 1

- Q12: Jackson's response to Item 8B of Staff's First Request shows the monthly payments to Wellhead Energy Systems, Inc. ("Wellhead") for 2011 and 2012. Provide a copy of any and all contracts Jackson has entered into with Wellhead.
- A12: The Wellhead contract is confidential and is filed separately under seal in its entirely marked "confidential".

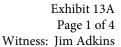
Q13: On November 13, 2013, Jackson filed a letter indicating Jackson's proof of mailing of its notice of proposed rates to its customers in Breathitt, Garrard, Leslie, Lincoln, Madison,

Powell, Pulaski, and Wolfe counties.

- a. Provide a copy of the notice that was mailed to each of these customers. If the identical notice was mailed to each customer, it is sufficient to state such.
- State whether Jackson has any customers in Breathitt, Garrard, Leslie, Lincoln,
 Madison, Powell, Pulaski, and Wolfe counties that have not been provided notice of
 Jackson's proposed rate increase.

A13:

- a. Please see Exhibit 13A which follows for a copy of the notice that was mailed to customers in Breathitt, Garrard, Leslie, Lincoln, Madison, Powell, Pulaski, and Wolfe counties. Each customer was mailed identical notices consisting of a letter and the proposed rates.
- All customers in Breathitt, Garrard, Leslie, Lincoln, Madison, Powell, Pulaski, and
 Wolfe counties were provided notice of the proposed rate increase.





115 Jackson Energy Lane • McKee, Kentucky 40447

October 18, 2013

This letter is to notify you that Jackson Energy Cooperative has filed a notice with the Kentucky Public Service to change its current rates. Below is the official notice of this change and information regarding the proposed rates.

OFFICIAL NOTICE

Jackson Energy Cooperative, with its principal office at McKee Kentucky and with its address at 115 Jackson Energy Lane, McKee, Kentucky 40447, has filed with the Kentucky Public Service Commission in Case No. 2013-00219 an application to adjust its retail rates and charges. The need for this adjustment is due to an increase in Jackson Energy's expenses in the areas of wholesale power costs, interest, depreciation, and general operating expenses.

Jackson Energy is proposing to increase its rates over a three consecutive year period. Additionally, Jackson Energy is proposing to solely increase its customer charges and not to increase any demand or energy rates.

The rates contained in this notice are the rates proposed by Jackson Energy Cooperative but that the Kentucky Public Service Commission may order rates to be charged that differ from these proposed rates contained in this notice.

Any corporation, association, or person may within thirty (30) days after the initial publication or mailing of notice of the proposed rate changes, submit a written request to intervene to the Public Service Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602 that establishes the grounds for the request including the status and interest of the party, and states that intervention may be granted beyond the thirty (30) day period for good cause shown.

Written comments regarding the proposed rates may be submitted to the Public Service Commission by mail or through the Public Service Commission's Web site at http://psc.ky.gov/.

Any person may examine the rate application and any other documents the utility has filed with the Public Service Commission at the offices of Jackson Energy listed below and on the utility's Web site at www. jacksonenergy.com

Jackson Energy Cooperative
115 Jackson Energy Lane
McKee, Kentucky 40447
606-364-1000

email: karencombs@jacksonenergy.com

This filing and any other related documents can be found on the Public Service Commission's Web site at the link below -

http://psc.ky.gov/efs/efs_search.aspx?case=2013-00219

A print out of the current rates, proposed rates and their effect on your monthly bill is also enclosed.

The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed change will apply is presented below:

Rate Class	Year 1 Increase Dollar	Percen	Year 2 t Increase Dollar	Percent	Year 3 Increase Dollar	Percent
Rate 10						
Residential, Farm and Non-Farm Service	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%	\$ 1,118,150	1.7%
Rate 20						
Commercial, Small Power, and Three-Phase Farm Service	\$ 165,184	2.6%	\$ 165,184	2.5%	\$ 165,184	2.5%
Rate 40						
Large Power More than 50 kW but less than 275 kW	\$ 4,710	0.1%	\$ 4,710	0.1%	\$ 4,710	0.1%
Rate 46						
Large Power - 500 kW and Over	\$ 4,965	0.4%	\$ 4,965	0.4%	\$ 4,965	0.4%
Rate 47						
Large Power Rate 500 kW to 4,999 kW	\$ 7,447	0.3%	\$ 7,447	0.3%	\$ 7,447	0.3%
Rate 50						
Schools, Churches and Community Halls	\$ 24,752	0.9%	\$ 24,752	0.9%	\$ 24,752	0.9%
Rate 52						
All Electric Schools	\$ 1,196	0.1%	\$ 1,196	0.1%	\$ 1,196	0.1%
Rate OL						
Outdoor Lighting	\$ 43,596	1.7%	\$ 43,596	1.7%	\$ 43,596	1.7%

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

Rate Class	Present	Year 1	Year 2	Year 3
Rate 10 - Residential, Farm and Non-Farm Service				
Customer charge	\$ 10.44	\$ 12.44	\$ 14.44	\$ 16.44
Rate 20 - Commercial, Small Power, and Three-Phase Farm Service				
Customer charge	\$ 27.47	\$ 31.47	\$ 35.47	\$ 39.47
Rate 40 - Large Power more than 50 kW but less than 275 kW				
Customer charge	\$ 49.45	\$ 51.95	\$ 54.45	\$ 56.95
Rate 46 - Large Power Rate - 500 kW and Over				
Customer Charge	\$ 1,079.86	\$ 1,286.73	\$ 1,493.60	\$ 1,700.47
Rate 47 - Large Power Rate - 500 kW to 4,999 kW				
Customer charge	\$ 1,079.86	\$ 1,286.73	\$ 1,493.60	\$ 1,700.47
Rate 48 - Large Power Rate 5,000 kW and Larger				
Customer charge	\$ 1,202.46	\$ 1,409.33	\$ 1,616.20	\$ 1,823.07
Rate 50 - Schools, Churches and Community Halls				
Customer Charge	\$ 16.49	\$ 18.49	\$ 20.49	\$ 22.49
Rate 52 - All Electric Schools				
Customer charge	\$ 43.96	\$ 47.96	\$ 51.96	\$ 55.96

Rate Class Street Lighting & Security Lights	Present	Year 1	Year 2	Year 3
Street Lighing 400 Watt Mercury Vapor Cobra Head Light CH1 200 Watt HPS 22,000 Lumens Cobra Head Light HP3 250 Watt HPS 27,500 Lumens Cobra Head Light CH2 400 Watt HPS 50,000 Lumens Cobra Head Light CH3 Residential & Commercial Standard Lighing: 175 Watt Mercury Vapor Security Light MVL 400 Watt Mercury Vapor Flood Light DF1 1,000 Watt Mercury Vapor Flood Light DF2 100 Watt HPS 9,500 Lumens Security Light HP1 250 Watt HPS 27,500 Lumens Flood Light DF3 400 Watt HPS 50,000 Lumens Flood Light	\$ 15.15	\$ 15.45	\$ 15.75	\$ 16.05
	\$ 16.25	\$ 16.55	\$ 16.85	\$ 17.15
	\$ 12.82	\$ 13.12	\$ 13.42	\$ 13.72
	\$ 12.77	\$ 13.07	\$ 13.37	\$ 13.67
	\$ 9.15	\$ 9.30	\$ 9.45	\$ 9.60
	\$ 17.38	\$ 17.68	\$ 17.98	\$ 18.28
	\$ 34.26	\$ 35.16	\$ 36.06	\$ 36.96
	\$ 9.15	\$ 9.30	\$ 9.45	\$ 9.60
	\$ 14.35	\$ 14.65	\$ 14.95	\$ 15.25
	\$ 17.00	\$ 17.30	\$ 17.60	\$ 17.90
Specialty Lighing: 175 Watt Mercury Vapor Acorn Light ACL 100 Watt HPS 9,500 Lumens Acorn Light ACH 100 Watt HPS 9,500 Lumens Colonial Light CPH 175 Watt Mercury Vapor Colonial Light 400 Watt HPS 50,000 Lumens Interstate Light 70 Watt HPS 4000 Lumens	\$ 16.51	\$ 16.81	\$ 17.11	\$ 17.41
	\$ 11.34	\$ 11.64	\$ 11.94	\$ 12.24
	\$ 7.61	\$ 7.76	\$ 7.91	\$ 8.06
	\$ 9.01	\$ 9.16	\$ 9.31	\$ 9.46
	\$ 20.32	\$ 20.92	\$ 21.52	\$ 22.12
	\$ 11.30	\$ 11.60	\$ 11.90	\$ 12.20
Poles shall be furnished by the cooperaive at the following rates:				
15 ft Aluminum Pole 30 ft Wood Pole 30 ft Aluminum Pole for Cobra Head 35 ft Aluminum Pole 35 ft Aluminum Pole for Cobra Head 40 ft Aluminum Pole 40 ft Aluminum Pole for Cobra Head Power Installed Foundation	\$ 4.68	\$ 4.83	\$ 4.98	\$ 5.13
	\$ 3.84	\$ 3.99	\$ 4.24	\$ 4.49
	\$ 22.62	\$ 23.22	\$ 23.82	\$ 24.42
	\$ 27.74	\$ 28.34	\$ 28.94	\$ 29.54
	\$ 27.24	\$ 27.84	\$ 28.44	\$ 29.04
	\$ 31.04	\$ 31.94	\$ 32.84	\$ 33.74
	\$ 54.30	\$ 55.80	\$ 57.30	\$ 58.80
	\$ 7.74	\$ 7.89	\$ 8.14	\$ 8.39

Exhibit 13A Page 3 of 4 Witness: Jim Adkins The effect of the proposed rates on the average monthly bill by rate class along with average usage are listed below:

	Cu	rrent Year	,	Year 1		Y	ear 2			Year 3		
	Avanaga	Dollar Amount	Increase		Dollar Amount	Increase		Dollar Amount	Increase		Dollar Amount	
Rate Class	Average kWh Usage	of Average Usage	Dollar	Percent	of Average Usage	Dollar	Percent	of Average Usage	Dollar	Percent	of Average Usage	
Rate 10		- 8			- 8			- 8			- 8	
Residential, Farm												
and Non-Farm Service	1,080	\$ 116.84	\$ 2.00	1.7%	\$ 118.84	\$ 2.00	1.7%	\$ 120.84	\$ 2.00	1.7%	\$ 122.84	
Rate 20												
Commercial, Small Power,	&											
Three-Phase Farm Service	1,448	\$ 155.00	\$ 4.00	2.6%	\$ 159.00	\$ 4.00	2.5%	\$ 163.00	\$ 4.00	2.5%	\$ 167.00	
Rate 40												
Large Power More than 50		4 2 500 55	h a 70	0.40	h 2 702 07	h a 70	0.40	* 2 = 2 + = =	h 2 70	0.40	* 2 * 2 * 2 * 2 * 2 *	
but less than 275 kW	40,987	\$ 3,589.55	\$ 2.50	0.1%	\$ 3,592.05	\$ 2.50	0.1%	\$ 3,594.55	\$ 2.50	0.1%	\$ 3,597.05	
Rate 46												
Large Power - 500 kW and Over	874,687	\$ 58,491.97	\$ 206.87	0.407	\$ 58,698.84	\$ 206.87	0.4%	\$ 58,905.71	\$ 206.87	0.4%	\$ 59,112.58	
Rate 47	0/4,00/	\$ 30,491.97	\$ 200.67	0.4%	\$ 30,090.04	\$ 200.87	0.4%	\$ 36,903.71	\$ 200.67	0.4%	\$ 39,112.36	
Large Power Rate												
500 kW to 4,999 kW	1,102,358	\$ 73,969.62	\$ 206.87	0.3%	\$ 74,176.49	\$ 206.87	0.3%	\$ 74,383.36	\$ 206.87	0.3%	\$ 74,590.23	
Rate 50	1,102,550	ψ 13,505.02	ψ 200.07	0.570	ψ /+,1/0.+2	ψ 200.07	0.570	ψ 74,505.50	Ψ 200.07	0.570	ψ 74,570.25	
Schools, Churches												
and Community Halls	2,122	\$ 217.68	\$ 2.00	0.9%	\$ 219.68	\$ 2.00	0.9%	\$ 221.68	\$ 2.00	0.9%	\$ 223.68	
Rate 52	,				·			·			•	
All Electric Schools	36,829	\$ 2,949.75	\$ 4.00	0.1%	\$ 2,953.75	\$ 4.00	0.1%	\$ 2,957.75	\$ 4.00	0.1%	\$ 2,961.75	
Rate OL												
Outdoor Lighting	77	\$9.86	\$ 0.17	1.7%	\$ 10.03	\$ 0.17	1.7%	\$ 10.19	\$ 0.17	1.7%	\$ 10.36	

Jackson Energy Cooperative Case No. 2013-00219

Response to Commission Staff Fourth Data Request Witness: Jim Adkins

Item No. 14

Page 1 of 1

Q14: If it is necessary to revise Exhibit R as a result of responses to any of the above requests for information, provide an updated exhibit in paper copy and in electronic Excel format, with formulas intact and cells unprotected.

A14: Please see ExhibitR-Item14 on the following page and the electronic document JacksonEnergy_R_PSCDR4_ExhibitR_Item14_120913.xls.

Exhibit R Item 14 Page 1 of 36

Witness: Jim Adkins

JACKSON ENERGY COOPERATIVE

CASE NO, 2013-00219

COST OF SERVICE STUDY ADJUSTED

October 2013 - Mary Elizabeth Purvis & James Adkins

Exhibit R Item 14 Schedule 1 Page 2 of 36 Witness: Jim Adkinks

TEST YEAR REVENUE REQUIREMENTS WITH ADJUSTMENTS

2		D		144	Payroll	5		Retirement	5 .	5 " 0		G&T	Purchased	Total	A 15
3 4	Acct No.	Description	Actual <u>Test Year</u>	Wages <u>Adjustment</u>	Taxes <u>Adjustment</u>	Depreciaton Adjustment	Interest Adjustment	& Security Adjustment	Property <u>Taxes</u>	Donations & Advertising	Administrative & General	Capital Credits Adjustment	Power Adjustment	Amount of Adjusments	Adjusted Test Year
5										3			(a)		
6 7	555	Purchased Power Demand Charges													13,020,019
′		Metering Point & Substations Charges													1,321,044
8		Energy Charges												-	44,259,636
9		Renewable Resource Energy												-	4,430
10		WellHeads Total Purchased Power	66,412,945										(7,661,075)		146,741 58,751,870
11		Total Fulchased Fower	00,412,343										(1,001,013)		30,731,070
12	580	Operations Supv & Eng	87,148	685	76			440						1,200	89,549
13	581 582	Load Dispatching Station Expense	- 24,929	196	22			126						343	- 25,616
14	583	Overhead Line Exp.	1,885,386	14,810	1,639			9,520	11,093					37,062	1,959,511
15	584	Underground Line Exp	56,911	447	49			287	4,467					5,251	67,412
16	585	Street Lights												-	
17 18	586 587	Meter Expense Consumer Installations	1,606,799 181,345	12,622 1,425	1,397 158			8,113 916	521 493					22,653 2,991	1,652,104 187,328
19	588	Misc. Distribution Exp	1,025,553	8,056	892	4,079		5,178	656					18,861	1,063,275
20	589	Rents											-		-
21		Total Dist. Operations	4,868,071	38,240	4,232	4,079	-	24,581	17,229				-	88,361	4,956,433
22 23	590	Maint Supv & Eng	_	_	_			_							_
24	592	Maint out & Eng Maint of Station Equip	-	-	-			-							-
25	593	Maint. Overhead Lines	5,660,660	32,101	3,553			20,635						-	5,716,949
26 27	594	Maint of Underground Lines	5,731	32 94	4			21 60							5,788
28	595 596	Maint Line Transformers Maint of Street Lights	16,591 23,458	133	10 15			86							16,756 23,691
29	597	Maintenance of Meters		-	-			-							-
30	598	Maint Misc Distrib Plant	245,521	1,392	154	7,341		895							255,303
31 32		Total Dist. Maint.	5,951,960	33,753	3,736	7,341	-	21,697					-	-	6,018,487
33	901	Supervision	75,527	931	103	1,903		599							79,063
34	902	Meter Reading Expense	37,553	463	51			298							38,365
35 36	903	Cons Recds & Collections Uncollectible Accounts	3,111,178 (104,074)	38,359	4,246			24,657	492						3,178,931 (104,074)
37	904	Total Consumer Accts	3,120,184	39,753	4,400	1,903		25,553	492					-	3,192,284
38				•	·	·		•							-
39	907	Customer Information	3,544	49	5			31							3,630
40 41	908 909	Customer Accounting Consumer Information	252,730 36,751	3,467 504	384 56	1,631		2,228 324							258,808 39,266
42	910	Mis. Customer Information	370,042	5,076	562	1,001		3,263	164						379,106
43	912	Key Accounts Expneses	-	-	-			-							-
44	913	Advertising Total Customer Serv.	148,618 811,685	9,095	1,007	1,631		5,846	164						148,618 829,428
45		Total Gustomer Gerv.	011,000	3,033	1,007	1,001		3,040	104						-
46	920	Administrative Salaries	2,116,841	24,420	2,703			15,697							2,159,662
47 48	921 923	Office Supplies Outside Services	744,250 118,341						324		18,542		-		744,574 136,883
49	923	Property Ins	110,341								10,542		-		130,003
50	925	Injuries & Damages	26,498												26,498
51	926	Employ Pensions & Benef	154,468	1,782	197			1,145							157,592
52 53	928 929	Regulatory Exp Duplicate Charges	16,364 (84,878)												16,364 (84,878)
54	930	Misc General Exp	877,135	10,119	1,120			6,504			(48,417)				846,461
55	931	Rents	22,200								· ·				22,200
56 57	935	Maintenance of Gen. Plant Total Admin & General	583,634 4,574,854	6,733 43,054	745 4,765	2,719 2,719	_	4,328 27,675	324	(467) (467)	(29,875)			_	597,692 4,623,049
58		i otal Aulilli & General	4,574,004	43,034	4,700	2,719		21,013	324	(407)	(29,075)	-		<u> </u>	4,023,049
59		Deprec. Distribution Plant	7,662,551			146,412									7,808,963
60	403.7		593,331			106,746									700,077
61	407.0	Amort of Prop Losses and Undercovery Total Depreciation	470,772 8,726,653			253,158								-	470,772 8,979,811
62			-,. 20,000			_00,.00									-

Exhibit R Item 14 Schedule 1 Page 2 of 36 Witness: Jim Adkinks 120,557

TEST YEAR REVENUE REQUIREMENTS WITH ADJUSTMENTS

63 408.	71 PSC Assessment & Sales Taxes	120,557												Witness: Jim Adi 120,557
	5 Miscellaneous Amortization	0												-
	26 Contributions	80,896							(64,588)					16,308
66	Total Miscellaneous	201,453							(64,588)		-	-	-	136,865
67 68 427	.1 Interest - RUS Constuc	1,391,392				(8,124)								1,383,268
69 427		1,390,363				(38,886)						-		1,351,477
70 427		2,621,589				585,457								3,207,046
71	Total Interest on LTD	5,403,344				538,447						-	-	5,941,791
72		54.004												54.004
73 431	Other Interest Expense	54,021											-	54,021
74 75		_										-	_	-
76	Total ST Interest	54,021										-		54,021
77	Total of interest	04,021												-
78	Total Costs	100,125,171	163,895	18,140	270,831	538,447	105,352	18,209	(65,055)	(29,875)	_	(7,661,075)	_	93,484,040
79	Margin Requirements	3,617,966	100,000	10,110	2.0,00.	2,323,825	100,002	10,200	(00,000)	(20,0.0)		(1,001,010)	-	5,941,791
80	Total Revenue Require.	103,743,137	163,895	18,140	270,831	2,862,273	105,352	18,209	(65,055)	(29,875)	_	(7,661,075)	_	99,425,831
81	Total Horoman Hoquilor	100,110,101	100,000	10,110	2.0,00.	2,002,210	100,002	10,200	(00,000)	(20,0.0)		(1,001,010)		00,120,001
82	Less; Misc Income													-
83 450	Forfeited Discounts	1,124,919												1,124,919
84 451	Misc Service Revenue	326,810											-	326,810
85 452	Return Check Charge	-												-
86 454		915,266											-	915,266
456		233,945							84,406					318,351
87	Total Misc Income	2,600,940	-	-	-	-	-	-	84,406			-	-	2,685,346
88														-
89	Less: Other Income													-
90 415		8,776												8,776
416		(4,727)												(4,727)
417		14,340												14,340
418		124,271												124,271
91 419 92 421		161,290 (113,682)												161,290
92 42 423		4,358,339									(4,358,339)			(113,682)
93 424		149,135									(4,336,339)			149,135
94	Total Other Income	4,697,742									(4,358,339)	-		339,404
95	. C.C. Strot modilic	7,007,172									(4,000,000)			-
96	Revenue Requirements													-
97	from Rates	96,444,455	163,895		270,831	2,862,273					4,358,339	(7,661,075)	-	96,438,717
98														_
99	TIER													

Exhibit R Item 14 Schedule 1.1 Page 4 of 36 Witness: Jim Adkins

ALLOCATION OF TEST YEAR ADJUSTMENTS TO VARIOUS ACCOUNTS

				Wages &	Payroll	FAS		Health	
				Salaries	Tax	106	Retirement		
		Amount	Percent	<u>Adj.</u>	<u>Adj.</u>	<u>Adj.</u>	<u>Adj.</u>	<u>Adj.</u>	<u>Total</u>
	Supervision, operations	87,148	1.79%	685	76	0	440	0	1,20
	Station	24,929	0.51%	196	22	0	126	0	34
	Overhead line	1,885,386	38.73%	14,810	1,639	0	9,520	0	25,96
	Underground Lines	56,911	1.17%	447	49	0	287	0	78
	Street Light Expense	-	0.00%	0	0	0	0	0	
586.00		1,606,799	33.01%	12,622	1,397	0	8,113	0	22,13
	Installations	181,345	3.73%	1,425	158	0	916	0	2,49
588.00	Miscellaneous distribution	1,025,553	21.07%	8,056	892	0	5,178	0	14,11
		4,868,071	100.00%	38,240	4,232	-	24,581	-	67,0
				38,240	4,232	0	24,581	0	67,05
	Supervision, maintenance	-	0.00%	0	0	0	0	0	
	Maintenance Station Equip	-	0.00%	0	0	0	0	0	
	Maintenance	5,660,660	95.11%	32,101	3,553	0	20,635	0	56,28
	Underground	5,731	0.10%	32	4	0	21	0	
	Transformers	16,591	0.28%	94	10	0	60	0	16
596.00	Street lights	23,458	0.39%	133	15	0	86	0	23
	Meters	-	0.00%	0	0	0	0	0	
598.00	Miscellaneous maintenance	245,521	4.13%	1,392	154	0	895	0	2,4
		5,951,960	100%	33,753	3,736	-	21,697	-	59,1
				33,753	3,736	0	21,697	0	
901.00	Supervision	75,527	2.34%	931	103	0	599	0	1,63
	Meter reading	37,553	1.16%	463	51	0	298	0	8.
	Consumer records	3,111,178	96.49%	38,359	4,246	0	24,657	0	67,2
703.00	Consumer records	3,224,258	100%	39,753	4,400	0	25,553	0	69,7
		3,224,236	10070	39,753	4,400	0	25,553	0	09,71
				·					
907.00	Supervision, Customer service	3,544	0.53%	49	5	0	31	0	
908.00	Consumer accounting	252,730	38.12%	3,467	384	0	2,228	0	6,0
909.00	Consumer information	36,751	5.54%	504	56	0	324	0	8
910.00	Misc Customer Info	370,042	55.81%	5,076	562	0	3,263	0	
912.00	Key Accounts expenses	-	0.00%	0	0	0	0	0	
	•	663,067	100%	9,095	1,007	0	5,846	0	15,9
				9,095	1,007	0	5,846	0	15,9
920.00	Administrative	2,116,841	56.72%	24,420	2,703	0	15,697	0	42,8
926.00	Employee Benefits	154,468	4.14%	1,782	197	0	1,145	0	3,1
930.00	Miscellaneous	877,135	23.50%	10,119	1,120	0	6,504	0	17,7
935.00	Maintenance general plant	583,634	15.64%	6,733	745	0	4,328	0	11,8
	- 1	3,732,078	100.00%	43,054	4,765	0	27,675	0	75,4
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		43,054	4,765	0	27,675	0	75,4
	Total	18,439,435		163,895	18,140	0	105,352	0	287,38
				163,895	18,140	0	0	-	182,0

Exhibit R Item 14 Schedule 2.1 Page 6 of 36 Witness: Jim Adkins

		Expenses					FUNCTIONA	LIZATION					
									Consumer				U
	Description	Adjusted	Puchased			Trans-			Services &	Security	Street		Alloc.
No.		Test Year	<u>Power</u>	Stations	<u>Lines</u>	<u>formers</u>	Services	Meters	Accounting	Lighting	<u>Lighting</u>	<u>Total</u>	Basis
555	Purchased Power												
333	Demand Charges	13,020,019	13,020,019									13,020,019	
	Metering Point & Substations C	1,321,044	1,321,044									1,321,044	
	Energy Charges	44,259,636	44,259,636									44,259,636	
	Renewable Resource Energy	4.430	4,430									4,430	
	WellHeads	146,741	146,741									146,741	
													Б.
	Total Purchased Power	58,751,870	58,751,870									58,751,870	DA
580	Operations Supv & Eng	89,549		589	40,269	_	6,368	38,013	_	4,310	-	89,549	2
	Load Dispatching	-		-	,		-,	,		.,		-	DA
	Station Expense	25,616		25,616								25,616	DA
	Overhead Line Exp.	1,959,511			1,691,955		267,555					1,959,511	1
	Underground Line Exp	67,412			58,207		9,205					67,412	1
	Street Lights	-			00,20.		0,200				_	-	DA
	Meter Expense	1,652,104						1,652,104				1,652,104	DA
	Consumer Installations	187,328						1,002,101	_	187,328	_	187,328	DA
	Misc. Distribution Exp	1,063,275		6,998	478,139	_	75,610	451,350	_	51,177	_	1,063,275	2
	Rents	1,003,273		0,330	470,133		73,010	451,550		31,177		1,003,273	DA
303	Total Dist. Operations	5,044,794		33,204	2,268,570	-	358,738	2,141,467		242,815		5,044,794	DA
	Total Dist. Operations	5,044,794		33,204	2,200,570	-	350,730	2,141,467	-	242,010	-	5,044,794	
590	Maint Supv & Eng	-		-	-	-	-	-		-	-	-	3
592	Maint of Station Equip	-		-								-	DA
	Maint. Overhead Lines	5,716,949			4,936,346		780,603					5,716,949	1
594	Maint of Underground Lines	5,788			4,997		790					5,788	1
	Maint Line Transformers	16,756			.,	16,756						16,756	DA
	Maint of Street Lights	23,691				-,					23,691	23,691	DA
	Maintenance of Meters							-				,	DA
	Maint Misc Distrib Plant	255,303		-	218,896	742	34,615	-	-	-	1,049	255,303	3
	Total Dist. Maint.	6,018,487	_	-	5,160,240	17,498	816,008	_	-	-	24,741	6.018.487	
#REF!	-	5,510,101			2,100,210	,	0.10,000						
	Supervision	79,063							79,063			79,063	DA
	Meter Reading Expense	38,365							38,365			38,365	DA
	Cons Recds & Collections	3,178,931							3,178,931			3,178,931	DA
	Uncollectible Accounts	(104,074)							(104,074)			(104,074)	DA
304	Total Consumer Accts	3,192,284							3,192,284			3,192,284	אט
#REF!	Total Consumer Accis	3,132,204							3,192,204			5,192,204	
	Customer Information	3,630							3,630			3,630	DA
	Customer Accounting	258,808							258,808			258,808	DA
	Consumer Information	39,266							39,266			39,266	DA
	Mis. Customer Information	379,106							379,106			379,106	DA
	Key Accounts Expneses	-							-			-	DA
	Advertising	148,618							148,618			148,618	DA
515	Total Customer Serv.	829,428							829,428			829,428	בא
	#REF!	020,720							020,720			020,720	

Exhibit R Item 14 Schedule 2.1 Page 6 of 36 Witness: Jim Adkins

		Expenses					FUNCTIONA	LIZATION					
	ſ								Consumer			l	
Acct	Description	Adjusted	Puchased			Trans-			Services &	Security	Street		Alloc.
No.	•	Test Year	Power	Stations	<u>Lines</u>	<u>formers</u>	Services	Meters	Accounting	Lighting	Lighting	<u>Total</u>	Basis
920	Administrative Salaries	2,159,662		4,754	1,063,555	2,505	168,184	306,586	575,773	34,763	3,542	2,159,662	7
921	Office Supplies	744,574		1,639	366,676	864	57,984	105,700	198,506	11,985	1,221	744,574	7
	Outside Services	136,883		301	67,410	159	10,660	19,432	36,494	2,203	225	136,883	7
	Property Ins	-		-	-	-	-	-	-	-	-	-	7
	Injuries & Damages	26,498		58	13,049	31	2,064	3,762	7,065	427	43	26,498	7
	Employ Pensions & Benef	157,592		347	77,608	183	12,273	22,372	42,015	2,537	258	157,592	7
	Regulatory Exp	16,364		36	8,059	19	1,274	2,323	4,363	263	27	16,364	7
	Duplicate Charges	(84,878)		(187)	(41,799)	(98)	(6,610)	(12,049)	(22,629)	(1,366)	(139)	(84,878)	7
	Misc General Exp	846,461		1,863	416,851	982	65,918	120,164	225,670	13,625	1,388	846,461	7
	Rents	22,200		49	10,933	26	1,729	3,152	5,919	357	36	22,200	7
935	Maintenance of Gen. Plant	597,692		1,316	294,342	693	46,545	84,848	159,347	9,621	980	597,692	4
	Total Admin & General	4,623,049	-	10,176	2,276,683	5,363	360,020	656,288	1,232,521	74,415	7,582	4,623,049	
	#REF!												
	Deprec. Distribution Plant	7,808,963		68,035	5,100,514	1,139,915	806,563	475,101	-	207,680	11,155	7,808,963	6
	Deprec. General Plant	700,077		1,541	344,762	812	54,519	99,383	186,643	11,269	1,148	700,077	4
407	Amort of Prop Losses and Unde	470,772		3,826	300,688	62,591	47,549	32,076	11,285	12,076	681	470,772	6.1
	Total Depreciation	8,979,811		73,401	5,745,964	1,203,318	908,631	606,560	197,928	231,024	12,985	8,979,811	
408 71	PSC Assessment & Sales Taxe	120,557											
	Miscellaneous Amortization	120,557											
425-426	Contributions	16,308											
120 120	Total Miscellaneous	136,865		1,113	87,429	18,207	13,826	9,319	3,261	3,512	198	136,865	5
		.00,000		.,	0.,.20	.0,20.	.0,020	0,0.0	0,20.	0,0.2		100,000	
427.1	Interest - RUS Constuc	1,383,268											
427.2	Interest - CFC	1,351,477											
427.4	Interest - FFB	3,207,046											
	Total Interest on LTD	5,941,791	-	48,309	3,795,608	790,448	600,214	404,581	141,584	152,447	8,600	5,941,791	5
	Other Interest Expense	54,021											
#REF!	Total ST Interest	54,021		439	34,509	7,187	5,457	3,678	1,287	1,386	78	54,021	5
	#REF!												
	Total Costs	93,572,401	58,751,870	166,642	19,369,004	2,042,020	3,062,893	3,821,894	5,598,294	705,599	54,185	93,572,401	
	Margin Requirements	5,941,791	-	48,309	3,795,608	790,448	600,214	404,581	141,584	152,447	8,600	5,941,791	
	Total Revenue Require.	99,514,193	58,751,870	214,951	23,164,613	2,832,468	3,663,107	4,226,476	5,739,878	858,045	62,785	99,514,193	
											·	00 514 103	

99,514,193

(88,361)

Exhibit R
Item 14 Schedule 2.1
Page 7 of 36
Witness: Jim Adkins

	FOOTNOTE	S				
1	Line Expenses are Allocated between Lines and Services Based on Plant Investment.					
	<u>\$\$\$</u>					
	Poles and Conductor 127,387,548 86,35%					
	Services 20,144,271 13.65%					
	Total 147,531,819 100.00%					
					Miscell.	
2	Allocation of Dist. Oper. Supervision & Miscellaneous Expenses	<u>Actual</u>	<u>%</u>	Superv	Exp.	Re
	Stations	25,616	0.66%	589	6,998	
	Lines	1,750,163	44.97%	40,269	478,139	
	Transformers	-	0.00%	-	-	
	Services	276,760	7.11%	6,368	75,610	
	Meters	1,652,104	42.45%	38,013	451,350	
	Cunsumer Services & Acct	-	0.00%	-	-	
	Security Lighting	187,328	4.81%	4,310	51,177	
	Street Lighting	-	0.00%	-	-	
	-	3,891,971	100%	89,549	1,063,275	
	=			89,549	1,063,275	
3	Allocation of Dist. Maint. Supervision & Miscellaneous Expenses	Actual	<u>%</u>	Superv	Misc. Exp.	
	Stations	-	0.00%			
	Lines	4,941,344	85.74%	-	218,896	
	Transformers	16,756	0.29%	-	742	
	Services	781,393	13.56%	-	34,615	
	Meters	, <u>-</u>	0.00%	-	´-	
	Cunsumer Services & Acct	-	0.00%	-	-	
	Security Lighting	-			-	
	Street Lighting	23,691	0.41%	-	1,049	
		5,763,184	100%	-	255,303	
				-	255,303	
4	General Plant Allocation Comes From the Rate Base Schedule Line General Plant Percent					
5	Rate Base Allocation Comes from the Rate Base Schedule Line Rate Base Percent.					
6	Depreciation Expense Allocation Comes from the Gross Plant Percent in Rate Base					
.1	Amort of Prop Losses & Underrecover Comes from the Rate Base Scheduel Line Net Plant Expens	se				

Exhibit R Item 14 Schedule 2.1 Page 8 of 36 Witness: Jim Adkins

584 Underground Line Exp - 58,207 - 9,205 - -	
580 Operations Supv & Eng 589 40,269 - 6,368 38,013 - 4,310 - 581 Load Dispatching - </th <th>tal</th>	tal
Second Dispatching Second	_
Second Station Expense Second	89,549
583 Overhead Line Exp.	
Section Sect	25,616
Street Lights	959,511
1,652,104 -	67,412
587 Consumer Installations 588 Misc. Distribution Exp 6,998 478,139 - 75,610 451,350 - 51,177 - 1, 589 Rents	-
588 Misc. Distribution Exp 6,998 478,139 - 75,610 451,350 - 51,177 - 1,589 Rents	652,104
See No.	187,328
33,204	063,275
590 Maint Supv & Eng 592 Maint of Station Equip 593 Maint Overhead Lines 594 Maint Overhead Lines 595 Maint Underground Lines 596 Maint of Underground Lines 597 Maint of Underground Lines 598 Maint of Street Lights 598 Maint of Street Lights 599 Maint Misc Distrib Plant 599 Total Dist. Maint. 590 Maint Misc Distrib Plant 590 Maint Mi	
592 Maint of Station Equip -	044,794
592 Maint of Station Equip -	_
593 Maint. Overhead Lines - 4,936,346 - 780,603 5, 594 Maint of Underground Lines - 4,997 - 790 5, 595 Maint Line Transformers 16,756 23,691 596 Maint of Street Lights 23,691 597 Maintenance of Meters 23,691 598 Maint Misc Distrib Plant Total Dist. Maint. - 218,896 742 34,615 1,049 901 Supervision - 5,160,240 17,498 816,008 24,741 6, 902 Meter Reading Expense 38,365 903 Cons Recds & Collections 3,178,931 3,	_
594 Maint of Underground Lines - 4,997 - 790	716,949
595 Maint Line Transformers - - - 16,756 -	5,788
596 Maint of Street Lights -	16.756
597 Maintenance of Meters - - - - - - - - - - - - 1,049 - - 1,049 - - - 1,049 - - - - 24,741 6, 901 Supervision 79,063 902 Meter Reading Expense 38,365 903 Cons Recds & Collections 3,178,931 3,	23,691
598 Maint Misc Distrib Plant Total Dist. Maint. - 218,896 742 34,615 - - - - 1,049 901 Supervision 79,063 902 Meter Reading Expense 38,365 903 Cons Recds & Collections 3,178,931 3,	20,001
Total Dist. Maint 5,160,240 17,498 816,008 24,741 6, 901 Supervision 79,063 902 Meter Reading Expense 38,365 903 Cons Recds & Collections 3,178,931 3,	255,303
902 Meter Reading Expense 38,365 903 Cons Recds & Collections 3,178,931 3,	018,487
903 Cons Recds & Collections 3,178,931 3,	79,063 38,365
	178,931
904 Uncollectible Accounts (104,074)	104,074)
	192,284
907 Customer Information 3,630	3,630
· · · · · · · · · · · · · · · · · · ·	258,808
909 Consumer Information 39,266	39,266
910 Mis. Customer Information 379,106 912 Key Accounts Expneses -	379,106
	148,618
	829,428
	084,993 100.00%

FUNCTIONALIZATION SUMMARY

Exhibit R Item 14 Schedule 2 Page 9 of36 Witness: Jim Adkins

							Consumer			
	Purchased						Services &	Outdoor	Street	
Expense	Power	<u>Stations</u>	<u>Lines</u>	Transformers	<u>Services</u>	<u>Meters</u>	Accounting	<u>Lighting</u>	<u>Lighting</u>	<u>Total</u>
Purchased Power	58,751,870									58,751,870
Distibution Operations		33,204	2,268,570	-	358,738	2,141,467	-	242,815	-	5,044,794
Distribution Maintenance		-	5,160,240	17,498	816,008	-	-	-	24,741	6,018,487
Consumer Accounts		-	-	-	-	-	3,192,284	-	-	3,192,284
Customer Service		-	-	-	-	-	829,428	-	-	829,428
Administative & General		10,176	2,276,683	5,363	360,020	656,288	1,232,521	74,415	7,582	4,623,049
Depreciation		73,401	5,745,964	1,203,318	908,631	606,560	197,928	231,024	12,985	8,979,81
Miscellaneous		1,113	87,429	18,207	13,826	9,319	3,261	3,512	198	136,86
Interest on Long Term Debt		48,309	3,795,608	790,448	600,214	404,581	141,584	152,447	8,600	5,941,79 ²
Short Term Interest		439	34,509	7,187	5,457	3,678	1,287	1,386	78	54,02
Total Costs	58,751,870	166,642	19,369,004	2,042,020	3,062,893	3,821,894	5,598,294	705,599	54,185	93,572,40
Margin Requirements	-	48,309	3,795,608	790,448	600,214	404,581	141,584	152,447	8,600	5,941,79°
Revenue Requirements	58,751,870	214,951	23,164,613	2,832,468	3,663,107	4,226,476	5,739,878	858,045	62,785	99,514,193

JACKSON ENERGY COOPERATIVE CASE NO. 2013-00219 RATE BASE

Exhibit R Item 14 Schedule 2.2 Page 10 of 36 Witness: Jim Adkins

				FUNCTIONALIZ	ATION OF RATE B	ASE						
					Distribution Plant Balances Consumer							
	Plant Account		\$\$\$\$	Stations	Lines	Transformers	Services	Meters	Consumer & Accounting Services	Security Lighting	Street Lighting	
1	301	Organization	-		=							
2	389	Land and Land Rights			-							
3	362	Station Equipment	1,699,191	1,699,191								
4	364	Poles, Towers & Fixtures	63,612,934		63,612,934							
5	365 366	Overhead Conductor & Devices Underground Conduit	61,967,294 -		61,967,294 -							
6	367	Underground Conductor	1,807,320		1,807,320							
7	368	Line Transformers	28,469,861			28,469,861						
8	369	Services	20,144,271				20,144,271					
9	370	Meters	11,865,862					11,865,862				
10	371	Security Lights	5,186,887							5,186,887		
11	373	Street Lights	278,611								278,611	
12		Total Distribution Plant	195,032,231	1,699,191	127,387,548	28,469,861	20,144,271	11,865,862	-	5,186,887	278,611	
13 14		Distibution Plant Percent	100.00%	0.9%	65.3%	14.6%	10.3%	6.1%	0.0%	2.7%	0.1%	
15		Total General Plant	22,115,708	48,679	10,891,182	25,654	1,722,263	3,139,548	5,896,126	355,985	36,272	
16 17		General Plant Percent	100.00%	0.2%	49.2%	0.1%	7.8%	14.2%	26.7%	1.6%	0.2%	
18		Total Utility Plant	217,147,939	1,747,870	138,278,730	28,495,514	21,866,535	15,005,410	5,896,126	5,542,872	314,883	
19		Utility Plant Percent	100.00%	0.80%	63.68%	13.12%	10.07%	6.91%	2.72%	2.55%	0.15%	
20 21		Accum. Depreciation										
22		Distribution Plant	49.744.411	433.391	32.491.135	7.261.448	5.137.945	3.026.476	-	1.322.954	71.062	
23		General Plant	7,761,445	17,084	3,822,229	9,003	604,423	1,101,815	2,069,229	124,932	12,729	
24				·						•		
25		Net Plant	159,642,083	1,297,395	101,965,365	21,225,063	16,124,166	10,877,119	3,826,897	4,094,986	231,092	
26 27		Net Plant Percent	100.00%	0.81%	63.87%	13.30%	10.10%	6.81%	2.40%	2.57%	0.14%	
28		CWIP	993.407	8,655	648,855	145,013	102,606	60,439	_	26,420	1,419	
29		Subtotal	160,635,490	1,306,050	102,614,221	21,370,076	16,226,772	10,937,558	3,826,897	4,121,406	232,511	
30		Plus	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,	,,	,	, ,	0,0=0,000	.,,		
31		Cash Working Capital	2,415,844	19,642	1,543,245	321,391	244,039	164,493	57,554	61,983	3,497	
32		Materials & Supplies	1,325,826	10,780	846,940	176,381	133,930	90,275	31,586	34,017	1,919	
33		Prepayments	214,138	1,741	136,792	28,488	21,631	14,581	5,102	5,494	310	
34 35		Minus: Consumer Advances	34,653	302	22,634	5,058	3,579	2,108	-	922	50	
36		Net Investment Rate Base	164,556,646	1,337,911	105,118,564	21,891,277	16,622,793	11,204,798	3,921,138	4,221,978	238,187	
37 38		Rate Base Percent	100.00%	0.81%	63.88%	13.30%	10.10%	6.81%	2.38%	2.57%	0.14%	
39												

Exhibit R Item 14 Schedule 3 Page 11 of 36

Witness: Jim Adkins

	SUMI	MARY OF CLA	SSIFICATION (OF EXPENSE	S	
	Consumer	Demand	Energy			
	Related	Related	Related	Security	Street	
	<u>Costs</u>	<u>Costs</u>	<u>Costs</u>	Lighting	Lighting	<u>Total</u>
Purchased Power	-	14,341,063	44,410,807	-	-	58,751,87
Stations		214,951				214,95
Lines	6,213,265	16,951,347	-	-	-	23,164,61
Transformers	597,966	2,234,501	-	-	-	2,832,46
Services	3,663,107	-	-	-	-	3,663,10
Meters	4,226,476	-		-	-	4,226,47
Consumer Services						-
& Accounting	5,739,878	-	-			5,739,87
Lighting				858,045	62,785	920,83
	20,440,693	33,741,862	44,410,807	858,045	62,785	99,514,19

Exhibit R Item 14 Schedule 3.1 Page 12 of 36 Witness: Jim Adkins

CLASSIFICATION OF EXPENSES

		Consumer	Demand	
	2	Related	Related	
<u>Expense</u>	<u>Lines</u>	Costs	Costs	<u>Total</u>
Purchased Power	-	-	-	
Distibution Operations	2,268,570	608,481	1,660,089	2,268,570
Distribution Maintenance	5,160,240	1,384,091	3,776,149	5,160,240
Consumer Accounts	-	-	-	-
Customer Service	-	-	-	-
Administative & General	2,276,683	610,657	1,666,026	2,276,683
Depreciation	5,745,964	1,541,196	4,204,768	5,745,964
Miscellaneous	87,429	23,451	63,979	87,429
Interest on Long Term Debt	3,795,608	1,018,067	2,777,542	3,795,608
Short Term Interest	34,509	9,256	25,253	34,509
Total Costs	19,369,004	5,195,199	14,173,806	19,369,004
Margin Requirements	3,795,608	1,018,067	2,777,542	3,795,608
Revenue Requirements	23,164,613	6,213,265	16,951,347	23,164,613
		Consumer	Demand	
	3	Related	Related	
Expense	Transformers	Costs	Costs	Total
Purchased Power	-	-	-	-
Distibution Operations	-	-	-	-
Distribution Maintenance	17,498	3,694	13,804	17,498
Consumer Accounts	-	-	-	-
Customer Service	-	-	-	-
Administative & General	5,363	1,132	4,230	5,363
Depreciation	1,203,318	254,034	949,284	1,203,318
Miscellaneous	18,207	3,844	14,364	18,207
Interest on Long Term Debt	790,448	166,873	623,575	790,448
Short Term Interest	7,187	1,517	5,669	7,187
Total Costs	2,042,020	431,094	1,610,926	2,042,020
Margin Requirements	790,448	166,873	623,575	790,448
Revenue Requirements	2,832,468	597,966	2,234,501	2,832,468
		Energy	Demand	
		Related	Related	
		Costs	Costs	
Purchased Power	58,751,870	44,410,807	14,341,063	58,751,870

CLASSIFICATION OF EXPENSES

Exhibit R Item 14 Schedule 3.1 Page 13 of 36 Witness: Jim Adkins

		Consumer F	Related Costs	
			Consumer	
			Services &	
Expense	<u>Services</u>	<u>Meters</u>	<u>Accounting</u>	<u>Total</u>
Purchased Power	-	-	-	-
Distibution Operations	358,738	2,141,467	-	2,500,204
Distribution Maintenance	816,008	-	-	816,008
Consumer Accounts	-	-	3,192,284	3,192,284
Customer Service	-	-	829,428	829,428
Administative & General	360,020	656,288	1,232,521	2,248,830
Depreciation	908,631	606,560	197,928	1,713,119
Miscellaneous	13,826	9,319	3,261	26,406
Interest on Long Term Debt	600,214	404,581	141,584	1,146,379
Short Term Interest	5,457	3,678	1,287	10,423
Total Costs	3,062,893	3,821,894	5,598,294	12,483,082
Margin Requirements	600,214	404,581	141,584	1,146,379
Revenue Requirements	3,663,107	4,226,476	5,739,878	13,629,461
		Outdoor	Street	
	Stations	Lighting	Lighting	
Expense				
Purchased Power		-		
Distibution Operations	33,204	242,815	-	
Distribution Maintenance	-	-	24,741	
Consumer Accounts	-	-	-	
Customer Service	-	-	-	
Administative & General	10,176	74,415	7,582	
Depreciation	73,401	231,024	12,985	
Miscellaneous	1,113	3,512	198	
Interest on Long Term Debt	48,309	152,447	8,600	
Short Term Interest	439	1,386	78	
Total Costs	166,642	705,599	54,185	
Margin Requirements	48,309	152,447	8,600	
Revenue Requirements	214,951	858,045	62,785	

Exhibit R Item 14 Schedule 3.1 Page 14 of 36 Witness: Jim Adkins

1. Actual Data					
Poles	Size	Investment	Number		Jnit Cost
			of Units		
20' AL Pole	20	105,020	220.00	\$	477.3
25' AL Pole	25	422,591	153.00		2,762.0
25' Pole	25	805,242	6,544		123.0
30' Pole	30	6,597,185	22,607	\$	291.8
35' Pole	35	2,744,719	15,659	\$	175.2
40' Pole	40	20,615,449	39,670	\$	519.0
45' Pole	45	8,706,329	12,720	\$	684.4
50' Pole	50	3,259,180	3,924	\$	830.
55' Pole	55	1,255,342	1,260	\$	996.3
60' Pole	60	205,987	194	\$	1,061.
65' Pole	65	81,654	62	\$	1,317.0
70' Pole	70	16,881	15	\$	1,125.
75' Pole	75	30,145	11	\$	2,740.4
80' Pole	80	2,587	5	\$	517.
85' Pole	85	1,488	1	\$	1,487.
Subtotal		44,849,798	103,045		
All other items		18,763,135			
Total Investment in Poles		63,612,934			
2. Determination of Demand an	d Consumer Related Investment				
		Formula	Slope	Y	intercept
Linear Curve		y=mx+b	26.954		(568.8
Use Actual Value to 25 foot poles	<u> </u>				123.05
Number of poles					103,0
Consumer Related Investment					12,679,7
Total Investment in poles					63,612,9
Percent Customer Related					19.9
Percent Demand Related					80.0

Exhibit R Item 14 Schedule 3.1 Page 15 of 36 Witness: Jim Adkins

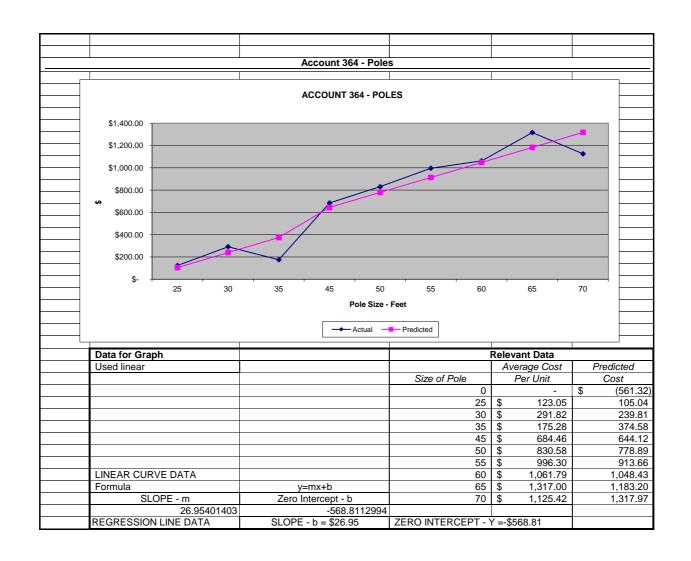


Exhibit R Item 14 Schedule 3.1 Page 16 of 36 Witness: Jim Adkins

	ACCOUNT 365 - CONDUC	TOR		
Actual Data				
1. Notaal Bata		Number		
Conductor	Investment	of Units	Unit Cost	Amps
2 ACSR	3,049,770	5,307,825	\$ 0.5746	17
4 ACSR	2,090,418	9,414,165	\$ 0.2221	13
4/0 ACSR	8,824	22,607	\$ 0.3903	35
3/0 ACSR	2,379,273	3,114,564	\$ 0.7639	31
1/0 ACSR	11,636,283	14,838,347	\$ 0.7842	23
336.4 ACSR	10,503,010	6,903,435	\$ 1.5214	51:
477 ACSR	107,587	69,343	\$ 1.5515	
6ACWC	1,085,942	7,024,702	\$ 0.1546	14
8 ACWC	1,008,219	6,631,761	\$ 0.1520	10
6 BARE COPPER	21,795	7224	\$ 3.0170	
350 MCM URD PRIMARY	270,150	36,488	\$ 7.4038	
500 MCM URD PRIMARY	21,779	9,076	\$ 2.3996	
2 AL. CONCENTRIC URD	621	607	\$ 1.0226	
1/0 7 STRAND COPPER	42,697	93,562	\$ 0.4563	
1/0 15 KV URD PRIMARY	3,412,123	977,707	\$ 3.4899	
2/0 15KV URD PRIMARY	1,480	2,061	\$ 0.7180	
556.5 ACSR	7,282	51,336	\$ 0.1419	
397.5 SPACER CABLE	257,121	120,150	\$ 2.1400	
750 MCM URD PRIMARY	103,712	7,635	\$ 13.5838	
SUBTOTAL	36,008,085	54,632,595	\$ 0.6591	
All other OH Conductor Invest.	25,959,209			
TOTAL	61,967,294		0.66	

Exhibit R Item 14 Schedule 3.1 Page 17 of 36 Witness: Jim Adkins

2. Demand a	and Consumer I	nvestment Perce	ents			
Use linest Li	ne					
Formula		,	y=b*m^x			
Intercept			0.223398954			
Slope			1.004831245			
Use zero inte	Use zero intercept					0.2
Amount of C	onduit					54,63
	elated Investmer	-				12,20
	nent in conducto	r				36,00 3
	nand Related					6
		CONDUCTO	R DATA FOR GRAPH	PURPOSES		
\$3.0000	A	Account 365	i - Overhead C	onductor		
\$2.5000	A	Account 365	5 - Overhead C	onductor		
\$2.5000	A	Account 365	5 - Overhead C	onductor		
\$2.5000	A	Account 365	5 - Overhead C	onductor		
\$2.5000 \$2.0000 \$1.5000 \$1.0000	A	Account 365	5 - Overhead C	onductor		
\$2.5000 \$2.0000 \$1.5000 \$1.0000 \$0.5000	A	Account 365	5 - Overhead C	onductor		
\$2.5000 \$2.0000 \$1.5000 \$1.0000					350	510
\$2.5000 \$2.0000 \$1.5000 \$1.0000 \$0.5000	175	130	230	310	350	519
\$2.5000 \$2.0000 \$1.5000 \$1.0000 \$0.5000				310	350	519
\$2.5000 \$2.0000 \$1.5000 \$1.0000 \$0.5000			230	310 s	350	519

Exhibit R Item 14 Schedule 3.1 Page 18 of 36 Witness: Jim Adkins

	Data for Graph					
	Conuctor	Per Unit Cost		Amp Size	Predict Valeu	
	2 ACSR	\$	0.5746	175	0.52	
	4 ACSR	\$	0.2221	130	0.42	
	1/0 ACSR	\$	0.7842	230	0.68	
	3/0 ACSR	\$	0.7639	310	1.00	
	4/0 ACSR	\$	0.3903	350	1.21	
	336.4 ACSR	\$	1.5214	519	2.73	
	6ACWC	\$	0.1546	140	0.44	
	8 ACWC	\$	0.1520	100	0.36	
Breakdov	vn of Lines into Demand Related	and Consumer Related	Component	ts		
Acct	Total		umer-Relate		Demand-Related	
	Investment	Percent		Amount	Percent	Amount
No.	63,612,934		19.93%	12,679,732.28	80.07%	50,933,202
No. 364.00	05,012,354		33.89%	21,003,683.61	66.11%	40,963,610
	61,967,294		33.09%	1 1		
364.00			33.69%	33,683,415.90		91,896,81

Exhibit R Item 14 Schedule 3.1 Page 19 of 36 Witness: Jim Adkins

	ACCOUNT 368 - TRANSFORMERS					
Type	of Transfomer	Size In KVA	Number of Transfomers	Total Cost	Per Unit Cost	
1.5 KVA		1.5	1	91	90.8	
1.5 KVA C	SP	1.5	15	1.753	116.8	
3 KVA COI		3	72	8.123	112.8	
5 KVA COI		5	165	19.276	116.	
10 KVA CS		10	6.125	2.257.643	368.	
10 KVA CO		10	512	183,803	358.	
15 KVA CO		15	618	245,777	397.	
15 KVA CS		15	14.892	6.963.602	467.	
15 KVA PA	DMOUNT	15	54	51.089	946.	
25 KVA CS	SP	25	8,401	4,674,806	556.	
25 KVA CO	VNC	25	663	323.009	487.	
37.5 KVA (CSP	37.5	1,506	1,192,755	792.	
37.5 KVA (CONV	37.5	354	174,381	492.	
25 KVA PA	DMOUNT	25	1.063	1,146,116	1.078.	
37.5 KVA F	PADMOUNT	37.5	233	259.626	1,114.	
45 KVA PA	DMOUNT	45	1	4.223	4.223.	
50 KVA CS	SP	50	237	227,535	960.	
50 KVA CO	VNC	50	485	365,958	754.	
50 KVA PA	DMOUNT	50	121	169,302	1,399.	
75 KVA CO	VNC	75	172	196,978	1,145.	
75 KVA CS	SP	75	18	20,778	1.154.	
75 KVA PA	DMOUNT	75	63	147,253	2,337.	
100 KVA C	ONV	100	72	121,691	1,690.	
100 KVA P	ADMOUNT	100	37	78.841	2.130.	
112 KVA C	ONV	112	1	3,714	3,714.	
	ADMOUNT	112	30	112,042	3,734.	
	ADMOUNT	150	9	50.225	5,580.	
167 KVA C		167	58	128,576	2,216.	
167 KVA P	ADMOUNT	167	23	64,625	2,809.	
225 KVA 3	PH PM	225	7	40,529	5,789.	
300 KVA P	ADMOUNT	300	32	173,938	5,435.	
333 KVA C		333	20	105,291	5,264.	
	ADMOUNT	500	40	242,278	6,056.	
750 KVA 3		750	18	160,390	8,910.	
	B PH PADMOUNT	1000	20	209,139	10,456.	
	PADMOUNT	1500	7	95,099	13,585.	
	PADMOUNT	2000	4	73,297	18,324.	
2500 KVA		2500	1	18,535	18,535.	

Exhibit R Item 14 Schedule 3.1 Page 20 of 36 Witness: Jim Adkins

DEMAND AND CONSUMER RELATED INVESTMENTS

	ACCONT 368 - TRANSFORMERS (CONTINUED		
	Size In	Number of	Total	Per Unit
Type of Transfomer	KVA	Transfomers	Cost	Cost
2500 KVA PADMOUNT	2500	14	303,744	21,696.0
15 KVA COV 1B	15	2.246	1.641.886	731.0
25 KVA COV 1B	25	1,333	1,166,902	875.4
37.5 KVA COV 1B	37.5	46	46.636	1.013.8
50 KVA COV 1B	50	206	268.079	1,301.3
DOE 10 KVA	10	1.056	870.040	823.9
DOE 15 KVA	15	702	649,804	925.6
DOE 50 KVA	50	102	188,500	1,848.0
DOE 10 KVA	10	17	15,222	895.3
DOE 15 KVA 2B	15	4	44,222	11,055.3
DOE 50 KVA 2B	50	2	4,195	2,097.7
DOE 75 KVA 2B	75	10	30,104	3,010.4
DOE 100 KVA 2B	100	9	33,006	3,667.3
DOE 167 KVA 2B	167	8	38,900	4,862.4
DOE 250 KVA 2B	250	3	17.200	5.733.4
DOE 15 KVA PADMOUNT	15	133	205.633	1.546.
DOE 50 KVA PADMOUNT	50	27	58.702	2,174.
DOE 75 KVA PADMOUNT	75	3	9.734	3.244.
DOE 25 KVA PADMOUNT	25	7	11,789	1,684.
DOE 25 KVA 2B	25	10	12,533	1,253.2
DOE 100 KVA PADMOUNT	100	2	28.912	14,455.
DOE 1500 KVA PADMOUNT	1500	2	35,866	17,933.
DOE 300 KVA PADMOUNT	300	2	15,951	7,975.
DOE 500 KVA PADMOUNT	500	2	19,671	9,835.
SubTotal		42,096	26,029,316	
All Other Transformer Investment		42,090	2.440.545	
All Other Transformer Investment			2,440,343	
Total			28,469,861	
2. Demand and Consumer Inves	stment Percents			
Regression Equasion	y=bm^x			
Intercept	142.776373			142.7763
m	1.043593514			1.0435935
Use Intercept				142.
Number of Transformers				42.09
Consumer Related Investment				6.010.3
Total Investment in transformers				28.469.860
Percent Customer Related				21.1
Percent Demand Related			+	78.8

Exhibit R Item 13 Schedule 3.1 Page 21 of 36 Witness: Jim Adkins

DEMAND AND CONSUMER RELATED INVESTMENTS

			ACCOUNT 3	868 - TRANSFO	DRMERS			
Data for Gra	nh							
Data for Gra	рп	Trans	sformer Size		Actual Cost Per Unit	Predicted Cost		
		T TOTAL	0.0111101 0.20	1.50	115.23	152.21		
				3.00	112.82	162.27		
				5.00	116.82	176.73		
				10.00	367.85	218.76		
	15.00 499.85 270.79							
				25.00	637.94	414.90		
				37.50	522.61	707.27		
				50.00	982.72	1,205.66		
		ACC	COUNT 368	3 - TRANSFO	ORMERS			
		,						
1,400.00								
·								
1,400.00							_	
1,200.00 -							_	
·							_	
1,200.00 -								
1,200.00 - 1,000.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 -							<u></u>	
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -								
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -	4.50		5.00	40.00	45.00	07.50		
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -	1.50	3.00	5.00	10.00	15.00 25.00	37.50	50.00	
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -	1.50	3.00				37.50	50.00	
1,200.00 - 1,000.00 - 800.00 - 600.00 - 400.00 -	1.50	3.00	Tra		apacity - KVA	37.50	50.00	

Exhibit R Item 14 Schedule 4 Page 22 of 36 Witness: Jim Adkins

		-		ALLO	CATION OF EXPENSE	S TO RATE C	LASSES		
				10	11		22	40	46
	Classifi-		Green	Residential	Residential	Comm. Sml Pov	Comm & Sml Pow	Large Power	Large Power
Function	cation	Amount	Power	Farm & Non Farm	ETS	& 3 Phase Farm	ETS	< Than 50 kW	>500 kW
Purchased Power	Demand	13,020,019		9,979,772	•	758,287	-	1,001,914	276,998
Purchased Power	Energy	44,410,807	4,430	31,414,934	289,632	3,109,070	4,375	4,015,658	902,134
Metering & Substation	Demand	1,321,044		1,028,516	=	78,149	-	103,257	19,552
Stations	Demand	214,951		157,556	=	15,455	-	17,895	3,196
Lines	Consumer	6,213,265		5,587,870	=	418,211	-	19,206	240
Lines	Demand	16,951,347		12,425,092	=	1,218,814	-	1,411,194	252,016
Transformers	Consumer	597,966		513,327	-	53,493	-	10,473	-
Transformers	Demand	2,234,501		1,916,764	=	120,748	-	92,255	-
Services	Consumer	3,663,107		3,012,857	7,055	507,353	582	10,355	-
Meters	Consumer	4,226,476		3,735,866	87,476	279,602	1,284	37,609	470
Consumer Services									-
& Accounting	Consumer	5,739,878		4,758,320	41,781	534,188	613	36,798	818
Lighting	Lighting	920,830							
Revenue Requirements		99,514,193	4,430	74,530,872	425,944	7,093,370	6,854	6,756,614	1,455,424
					SUMMARY		SUMM		
			-	10	11	20	22	40	46
			Green	Residential	Residential		omm & Sml Po		Large Power
		Amount	Power	Farm & Non Farm	ETS	k 3 Phase Farr		< Than 50 kW	>500 kW
Consumer Related		20,440,693	-	17,608,239	136,312	1,792,847	2,480	114,441	1,528
Demand Related		33,741,862	-	25,507,699	-	2,191,453	-	2,626,515	551,761
Energy Related		44,410,807	4,430	31,414,934	289,632	3,109,070	4,375	4,015,658	902,134
Lighting		920,830							
Revenue Requirements		99,514,193	4,430	74,530,872	425,944	7,093,370	6,854	6,756,614	1,455,424

Exhibit R Item 14 Schedule 4 Page 23 of 36 Witness: Jim Adkins

					ALLOCA	TION OF EXPEN	ISES TO RATE	CLASSES			
		47	50	52	-	Total		46	47		
	Classifi-	Large Power	Schl. Community	All Electric	Outdoor	Energy for		500 kW &	500-4,999 kW		Total
Function	cation	500-4999 KW	Halls & Parks	Schools	Lights	Sched E	Envirowatts	Over (C)	(B)	Wellhead	Energy kWI
Purchased Power	Demand	487,557	253,833	126,656	135,002	12,255,464		276,998	487,557	-	13,020,01
Purchased Power	Energy	1,705,425	1,365,424	572,652	1,027,075	41,798,818	4,430	902,134	1,705,425	-	44,410,80
Metering & Substation	Demand	38,443	26,160	13,053	13,913	1,263,048	-	19,552	38,443		1,321,04
Stations	Demand	6,527	5,877	4,792	3,653	205,228	-	3,196	6,527		214,95
Lines	Consumer	360	121,958	2,881	62,540	6,212,665	-	240	360		6,213,26
Lines	Demand	514,727	463,497	377,914	288,094	16,184,605	-	252,016	514,727		16,951,34
Transformers	Consumer	-	15,600	3,269	1,806	597,966	-	-	-		597,96
Transformers	Demand	-	57,651	32,070	15,012	2,234,501	-	-	-		2,234,50
Services	Consumer	-	65,757	6,517	52,630	3,663,107	-	-	-		3,663,10
Meters	Consumer	705	81,537	1,926	-	4,225,300	-	470	705		4,226,47
Consumer Services											
& Accounting	Consumer	1,227	155,779	3,680	206,674	5,737,834	-	818	1,227		5,739,87
Lighting	Lighting				920,830	920,830	-		-		920,83
Revenue Requirements		2,754,970	2,613,074	1,145,411	2,727,229	95,299,368	4,430	1,455,424	2,754,970	-	99,514,19
		47	50	52	-	Total	-	46	47	-	_
		Large Power	chl. Communit	All Electric	Outdoor	Energy for	-	500 kW &	500-4,999 kW	-	Total
		500-4999 KW	Halls & Parks	Schools	Lights	Sched E	Envirowatts	Over (C)	(B)	Wellhead	Energy kW
Consumer Related		2,292	440,632	18,273	323,649	20,436,873	-	1,528	2,292	-	20,440,69
Demand Related		1,047,254	807,018	554,486	455,675	32,142,847	-	551,761	1,047,254	-	33,741,86
Energy Related		1,705,425	1,365,424	572,652	1,027,075	41,798,818	4,430	902,134	1,705,425	-	44,410,80
Lighting		-	-	-	920,830	920,830	-		-	-	920,83
Revenue Requirements		2,754,970	2,613,074	1,145,411	2,727,229	95,299,368	4,430	1,455,424	2,754,970	-	99,514,19

Exhibit R Item 14 Schedule 4.1

		10	11	20	22	40	46	47
	Green	Residential	Residential		Comm & Sml Pow	Large Power	Large Power	Large Power
Month	Power	Farm & Non Farm	ETS	& 3 Phase Farm	ETS	< Than 50 kW	>500 kW	500-4999 KW
MOTHT	FOWEI	aiiii & Noii i aiii	LIO	& 5 Filase Failii	LIO	< IIIaii 50 KW	>300 KVV	300-4333 KW
January	16,000	67,209,679	1,307,628	5,439,330	19,147	6,034,811	1,623,520	3,248,480
February	16,000		923,724	4,748,723	12,230	5,664,956	1,535,040	3,041,280
March	16,000		341,718	4,486,575	4,683	5,742,128	1,715,680	3,533,840
April	16,000	38,221,366	195,393	4,589,150	2,581	6,083,030	1,630,880	3,199,760
May	16,000	42,478,022	25,281	4,953,216	157	6,595,882	1,861,920	3,454,400
June	16,000	52,559,267	9,475	5,399,589	15	6,942,867	1,878,020	3,429,920
July	16,000	53,884,857	10,935	5,577,524	12	7,224,239	2,083,520	3,593,040
August	16,000	46,208,018	12,830	5,221,168	179	7,259,696	2,039,360	3,715,600
September	14,700	36,107,461	162,054	4,437,433	1,458	5,682,296	1,840,960	3,334,880
October	14,600	48,953,341	666,437	4,739,368	8,159	7,243,872	1,618,080	3,399,680
November	14,600	57,023,397	639,012	4,766,159	13,892	6,042,925	1,609,760	2,893,680
December	14,600	70,413,544	1,274,981	5,427,587	21,609	6,702,344	1,555,360	2,840,320
	186,500	604,093,121	5,569,468	59,785,822	84,122	77,219,046	20,992,100	39,684,880
Percentage		75.16%	0.69%	7.44%	0.01%	9.61%		
			1,089.7		16.0			
	0.02%	69.87%	0.64%	6.91%	0.01%	8.93%	2.43%	4.59%

Exhibit R Item 14 Schedule 4.1 Page 25 of 36

		MONTHLY CO	ONTRIBUTIONS T	TO EKPC COINC	DENT PEAK DEN	IAND - KW		
	0	10	11	20	22	40	46	47
	Green	Residential	Residential		Comm & Sml Pow	Large Power	Large Power	Large Power
Month	<u>Power</u>	Farm & Non Farm	<u>ETS</u>	<u>& 3 Phase Farm</u>	<u>ETS</u>	< Than 50 kW	>500 kW	500-4999 KW
January	0	131,330	-	10,129	-	14,308	2,374	5,190
February	0	164,950	-	13,551	-	15,813	2,402	4,699
March	0	132,308	-	10,995	-	13,511	2,328	4,628
April	0	104,790	-	11,112	-	16,590	1,931	4,954
May	0	124,897	-	8,856	-	11,056	2,875	3,802
June	0	145,912	-	11,740	-	11,073	2,789	5,307
July	0	145,613	-	12,007	-	10,479	2,662	4,013
August	0	128,570	-	8,207	-	10,639	3,093	5,855
September	0	119,873	-	9,599	-	11,356	2,563	5,790
October	0	112,272	-	7,217	-	11,112	2,482	4,871
November	0	143,012	-	7,947	-	17,516	2,310	5,028
December	0	126,304	-	8,681	-	15,153	2,225	4,914
	-	1,579,831	-	120,039	-	158,606	30,033	59,050
Allocation %		81.43%	0.00%	6.19%	0.00%	8.18%		
	0.00%	77.86%	0.00%	5.92%	0.00%	7.82%	1.48%	2.91%

Exhibit R Item 14 Schedule 4.1 Page 26 of 36

		MO	NTHLY PEAK DI	LEMANDS FOR EA	CH RATE CLASS			
	0	10	11	20	22	40	46	47
	Green	Residential	Residential	Comm. Sml Pow	Comm & Sml Pow	Large Power	Large Power	Large Power
Month	Power	Farm & Non Farm	ETS	& 3 Phase Farm	ETS	< Than 50 kW	>500 kW	500-4999 KW
January	_	169,053		16,862	_	15,926	2,898	6,093
February	_	196,462	-	16,742	_	16,466	2,931	5,979
March	-	146,642		13,936	_	16,447	2,930	6,438
April	_	109,911		13,019	_	16,590	3,139	6,268
May	_	141,868	_	13,601	_	17,732	3,268	6,352
June	_	180,812	_	16,717	_	16,337	3,312	6,589
July	_	180,870	_	18,579	_	17,912	3,544	6,825
August	-	156,480	_	17,111	-	20,085	3,546	6,816
September	-	134,748	-	14,384	-	18,840	3,345	6,779
October	-	112,272	-	12,914	-	17,399	2,921	6,280
November	-	143,012	-	11,720	-	17,744	2,804	6,167
December	-	171,866	-	15,298	-	17,956	2,763	5,805
	-	1,843,996	-	180,883	-	209,434	37,401	76,390
		76.77%	0.00%	7.53%	0.00%	8.72%		
		73.30%	0.00%	7.19%	0.00%	8.32%	1.49%	3.04%
		7 3.30 /6	0.0076	7.1970	0.0076	0.32 /6	1.4970	3.0476

Exhibit R Item 14 Schedule 4.1 Page 27 of 36

		T						
		SUM OF M	ONTHLY CUSTO	MER DEMANDS	FOR EACH CLAS	SS - KW		
	0	10	11	20	22	40	46	47
	Green	Residential	Residential		Comm & Sml Pow	Large Power	Large Power	Large Power
Month	Power	Farm & Non Farm	ETS	& 3 Phase Farm	<u>ETS</u>	< Than 50 kW	>500 kW	500-4999 KW
January	-	492,787	-	26,054	-	20,895	2,898	6,093
February	-	481,912	-	28,958	-	21,304	2,931	5,979
March	-	477,587	-	29,424	-	21,138	2,930	6,438
April	-	469,103	-	25,483	-	20,243	3,139	6,268
May	-	410,240	-	29,098	-	21,600	3,268	6,352
June	-	438,110	-	29,883	-	20,065	3,312	6,589
July	-	437,568	-	29,341	-	21,592	3,544	6,825
August	-	422,679	-	29,264	-	23,378	3,546	6,816
September	-	431,167	-	29,408	-	22,738	3,345	6,779
October	-	476,729	-	32,041	-	22,125	2,921	6,280
November	-	425,042	-	26,556	-	24,999	2,804	6,167
December	-	496,373	-	28,403	-	22,682	2,763	5,805
	-	5,459,297	-	343,913	-	262,760	37,401	76,390
Allocation %		85.78%	0.00%	5.40%	0.00%	4.13%	0.00%	0.00%
Allocation %		03.70%	0.00%	5.40%	0.00%	4.13%	0.00%	0.00%
		217.01%	0.00%	13.67%	0.00%	10.44%	1.49%	3.04%

Exhibit R Item 14 Schedule 4.1 Page 28 of 36

								1	
				FN	ERGY KWH				
	50	52	-	Total	-	46	47		
	Schl. Community	All Electric	Outdoor	Energy for	-	500 kW &	500-4,999 kW		
Month	Halls & Parks	Schools	Lights	Sched E	Envirowatts	Over (C)	(B)	WellHead	Total
January	2,598,373	1,061,917	1,643,219	85,314,104	16,000	1,623,520	3,248,480		90,423,22
February	2,172,396	873,381	1,643,556	68,989,158	16,000	1,535,040	3,041,280		73,825,79
March	1,838,523	866,149	1,644,603	53,008,356	16,000	1,715,680	3,533,840		58,511,63
April	1,874,671	830,461	1,643,564	53,440,216	16,000	1,630,880	3,199,760	211,840	58,498,69
May	1,844,693	694,636	1,644,984	58,236,871	16,000	1,861,920	3,454,400	130,240	63,699,43
June	2,296,541	687,424	1,646,394	69,541,572	16,000	1,878,020	3,429,920	32,640	74,898,15
July	2,580,875	916,052	1,647,241	71,841,735	16,000	2,083,520	3,593,040	0	77,534,29
August	2,434,447	1,076,700	1,646,791	63,859,829	16,000	2,039,360	3,715,600	140,480	69,771,26
September	1,856,120	892,771	1,647,188	50,786,781	14,700	1,840,960	3,334,880	256,320	56,233,64
October	1,991,121	969,062	1,647,315	66,218,675	14,600	1,618,080	3,399,680	271,040	71,522,07
November	2,231,729	1,038,324	1,647,505	73,402,943	14,600	1,609,760	2,893,680	263,680	78,184,66
December	2,536,918	1,104,931	1,647,761	89,129,675	14,600	1,555,360	2,840,320	288,320	93,828,27
	26,256,407	11,011,808	19,750,121	803,769,915	186,500	20,992,100	39,684,880	2,297,760	866,931,15
									912,831,10
<u>Percentage</u>	3.27%	1.37%	2.46%	100%					45,899,94
		1,106							
	3.04%	1.27%	2.28%	100%					

Exhibit R Item 14 Schedule 4.1 Page 29 of 36

			MONTHLY		ELCDO AGINIO		TALAND ION	
			MONTHLY CO	ONTRIBUTIONS TO	EKPC COINCII	DENT PEAK DE	:MAND - KW	
	50	52	0	Total	0	46	47	
	Schl. Community	All Electric	Outdoor	Energy for	0	500 kW &	500-4,999 kW	
<u>Month</u>	Halls & Parks	<u>Schools</u>	<u>Lights</u>	Sched E	<u>Envirowatts</u>	Over (C)	<u>(B)</u>	<u>Total</u>
January	3,464	2,131	3,578	164,940	0	2,374	5,190	172,504
February	4,122	2,089	3,577	204,102	0	2,402	4,699	211,203
March	3,756	2,052	3,576	166,199	0	2,328	4,628	173,155
April	2,848	1,645	-	136,983	0	1,931	4,954	143,868
May	3,061	1,164	-	149,033	0	2,875	3,802	155,710
June	4,160	1,418	-	174,303	0	2,789	5,307	182,399
July	4,233	1,311	-	173,643	0	2,662	4,013	180,318
August	3,211	1,569	-	152,196	0	3,093	5,855	161,144
September	3,765	1,646	-	146,239	0	2,563	5,790	154,591
October	2,255	1,310	3,551	137,716	0	2,482	4,871	145,068
November	2,384	1,797	3,546	176,202	0	2,310	5,028	183,540
December	2,924	1,919	3,543	158,524	0	2,225	4,914	165,662
	40,183	20,050	21,371	1,940,081	-	30,033	59,050	2,029,164
		20,050	2,007,792					
Allocation %	2.07%	1.03%	1.10%	=sum(33.71%	66.29%	
			100.00%					
	1.98%	0.99%	1.05%	95.61%	0.00%	1.48%	2.91%	100.00%
			100.00%					

Exhibit R Item 14 Schedule 4.1

			0					
			MON	ITHLY PEAK DEM	ANDS FOR EA	CH RATE CLAS	S	
	50	52	0	Total	0	46	47	
	Schl. Community	All Electric	Outdoor	Energy for	0	500 kW &	500-4,999 kW	
	Halls & Parks	Schools	Lights	Sched E	Envirowatts	Over (C)	(B)	Total
lanuary	7,326	6,124	3,578	218,870	0	2,898	6,093	227,86
January February		6,090	3,577	246,671	0	2,898	5,979	
March	7,334				0			255,58
	6,554 4,806	5,106 4,422	3,576	192,262	0	2,930	6,438 6,268	201,62 161,72
April		,	3,569	152,317	0	3,139	-	
May	4,609	4,233	3,570	185,613	~	3,268	6,352	195,23
June	4,845	3,463	3,567	225,741	0	3,312	6,589	235,64
July	5,292	3,692	3,565	229,910	0	3,544	6,825	240,28
August	5,737	4,013	3,558	206,983	0	3,546	6,816	217,34
September	5,305	4,008	3,555	180,841	0	3,345	6,779	190,96
October	5,279	4,497	3,551	155,911	0	2,921	6,280	165,11
November	5,319	4,752	3,546	186,094	0	2,804	6,167	195,06
December	6,380	5,686	3,543	220,728	0	2,763	5,805	229,29
	68,787	56,086	42,756	2,401,942	-	37,401	76,390	2,515,73
	2.86%	2.34%	1.78%	100.00%		41.98%	85.75%	
	2.00%	2.34%	1.70%	100.00%		41.30%	05.7570	
	2.73%	2.23%	1.70%	100.00%				200.00

Exhibit R Item 14 Schedule 4.1

		•	SUM OF M	ONTHLY CUSTOM	ER DEMANDS	FOR EACH CLA	SS - KW		
		52	0	Total	0	46	46		-
	Schl. Community	All Electric	Outdoor	Energy for	0	500 kW &	500 kW &		-
	Halls & Parks	<u>Schools</u>	<u>Lights</u>	Sched E	<u>Envirowatts</u>	Over (C)	Over (C)	<u>0</u>	<u>Total</u>
lanuar.	12,879	8,698	3,578	564,892	0	2,898	6,093		573,88
January	13,897		3,578		0	2,898	5,979		
February March	14,131	9,350 9,132	3,576	558,998 554,988	0	2,930	6,438		567,90 564,39
April	12,414	7,290	3,569	538,102	0	3,139	6,268		547,50
May	13,869	7,255	3,570	485,632	0	3,268	6,352		495,2
June	13,348	5,435	3,567	510,408	0	3,312	6,589		520,30
July	13,463	5,193	3,565	510,722	0	3,544	6,825		521,0
August	14,166	5,573	3,558	498,618	0	3,546	6,816		508,98
September	14,154	6,282	3,555	507,305	0	3,345	6,779		517,4
October	14,754	8,863	3,551	558,064	0	2,921	6,280		567,2
November	13,415	8,986	3,546	502,545	0	2,804	6,167		511,5
December	13,711	9,285	3,543	573,997	0	2,763	5,805		582,50
	164,202	91,342	42,756	6,364,270	-	37,401	76,390		6,478,00
0.00%	2.58%	1.44%	0.67%	100.00%	1.44%	41.98%	85.75%		
	6.53%	3.63%	1.70%	257.50%					515.0
				6,364,270					

Exhibit R Item 14 Schedule 4.2 Page 32 of 36 Wintess: Jim Adkins

ALLOCATION OF CONSUMER RELATED COSTS

A. Lines (poles and conduit)

		Number of	Relative	Allocation
		Consumers	Weight	Percent
10	Residential	46,551	-	89.93%
11	Residential ETS	-	-	0.00%
20	Small Commercial	3,484	-	6.73%
22	Small Commercial ETS	-	-	0.00%
40	Large Power <50	160	-	0.31%
46	Large Power 50-500	. 2		0.00%
47	Large Power 500-4999	3		0.01%
50	Schools, Churches	1,016		1.96%
52	All Electric Schools	24		0.05%
-	Out Door Lighting	521		1.01%
				0.00%
				0.00%
				0.00%
		51,761	-	100.0000%

B. Transformers

		1	2	3	4	5	6
		Minimum	Cost of	Weighted	Number		
		Size	Minimum	Cost	of	Relative	Allocation
		Transform.	Transform.	Min = 1	Customers	Weight	Percent
10	Residential	10 KVA	\$ 358.99	1.00	46,551	46,551	85.85%
11	Residential ETS	10 KVA	\$ 358.99	1.00	-	-	0.00%
20	Small Commercial	15 KVA	499.85	1.39	3,484	4,851	8.95%
22	Small Commercial ETS	10 KVA	358.99	1.00	-	-	0.00%
40	Large Power <50	100 KVA	2,130.83	5.94	160	950	1.75%
46	Large Power 50-500	1000 KVA	10,456.96	29.13	-	-	0.00%
47	Large Power 500-4999	1000 KVA	10,456.96	29.13	-	-	0.00%
50	Schools, Churches	15 KVA	499.85	1.39	1,016	1,415	2.61%
52	All Electric Schools	300 KVA	4,433.66	12.35	24	296	0.55%
-	Out Door Lighting	3 KVA	112.82	0.31	521	164	0.30%
-	-						
-	-						
-	-						
					51,756.00	54,226.56	100.00%

Exhibt R Item 14 Schedule 4.2 Page 33 of 36

ALLOCATION OF CONSUMER RELATED COSTS

C. Services

		1	2	3	4	5	6	
		Minimum	Cost	Average		Number		
		Size	Per	Length of	Cost of	of	Relative	Allocation
		Service	Unit	Service	Service	Customers	Weight	Percent
10	Residential	1/0 AI	\$ 2.44	<u>100</u>	\$ 244.00	46,551	11,358,444	82.25%
11	Residential ETS	1/0 AI	\$ 2.44	<u>10</u>	24.40	1,090	26,596	0.19%
20	Small Commercial	<u>1/0 AI</u>	\$ 2.44	<u>225</u>	549.00	3,484	1,912,716	13.85%
22	Small Commercial ETS	<u>1/0 AI</u>	\$ 2.44	<u>10</u>	24.40	90	2,196	0.02%
40	Large Power <50		\$ 2.44	<u>100</u>	244.00	160	39,040	0.28%
46	Large Power 50-500	<u>NA</u>		<u>NA</u>		2	-	0.00%
47	Large Power 500-4999	<u>NA</u>		<u>NA</u>		3	-	0.00%
50	Schools, Churches	1/0 AI	\$ 2.44	<u>100</u>	244.00	1,016	247,904	1.80%
52	All Electric Schools	4/0 AI	4.55		1,023.75	24	24,570	0.18%
-	Out Door Lighting	4/0 AI	\$ 0.92	<u>10</u>	9.20	21,567	198,416	1.44%
-	-							0.00%
-	-							0.00%
-	-							0.00%
								0.00%
						73,987.00	13,809,882	100.00%

D. Meters

		1	2	3	4	5	6
		Minimum	Cost of	Weighted	Number		
		Size	Minimum	Cost	of	Relative	Allocation
		Meter	Meter	Meter	Customers	Weight	Percent
10	Residential	200	124.13	1.00	46,551	46,551.00	88.392%
11	Residential ETS	200	124.13	1.00	1,090	1,090.00	2.070%
20	Small Commercial	200	124.13	1.00	3,484	3,484.00	6.615%
22	Small Commercial ETS	200	124.13	1.00	16	16.00	0.030%
40	Large Power <50	2.5	363.57	2.93	160	468.63	0.890%
46	Large Power 50-500	2.5	363.57	2.93	2	5.86	0.011%
47	Large Power 500-4999	2.5	363.57	2.93	3	8.79	0.017%
50	Schools, Churches	200	124.13	1.00	1,016	1,016.00	1.929%
52	All Electric Schools	200	124.13	1.00	24	24.00	0.046%
-	Out Door Lighting	200	124.13	1.00	-	-	0.000%
-	-		-	-	-	-	0.000%
-	-		-	-	-	-	0.000%
-	-		-	-	-	-	0.000%
					52,346.00	52,664.28	100.0%

Exhibit R item 14 Schedule 4.2 Page 34 of 36 Wintess: Jim Adkins

ALLOCATION OF CONSUMER RELATED COSTS

E. Consumer & Accounting Services

		1	2	3	4	5	6
		Billing		1 x 2	Number of	3 x 4	Allocation
Rate Class		<u>Factor</u>	Multiplier	Records	Customers	Total	Percent
10	Residential	4	2.00	8.00	46,551	372,408	82.90%
11	Residential ETS	3	1.00	3.00	1,090	3,270	0.739
20	Small Commercial	4	3.00	12.00	3,484	41,808	9.319
22	Small Commercial ETS	3	1.00	3.00	16	48	0.019
40	Large Power <50	6	3.00	18.00	160	2,880	0.649
46	Large Power 50-500	8	4.00	32.00	2	64	0.019
47	Large Power 500-4999	8	4.00	32.00	3	96	0.029
50	Schools, Churches	4	3.00	12.00	1,016	12,192	2.719
52	All Electric Schools	4	3.00	12.00	24	288	0.069
-	Out Door Lighting	3	0.25	0.75	21,567	16,175	3.609
		•					
						-	
					73,913	449,229	1009

Exhibit R Item 14 Schedule 5 Page 35 of 36 Witness: Jim Adkins

JACKSON ENERGY COOPERATIVE CASE NO. 2013-00219 COSTS TO SERVE EACH RATE CLASS AND COST BASED RATES

	10	11	20	22	40	46	47
	Residential	Residential	Comm. Sml Pow			Large Power	Large Power
	Farm & Non Farm	ETS	& 3 Phase Farm		< Than 50 kW	>500 kW	500-4999 K
Revenue from Rates	65,324,813	346,827	6,400,934	4,446	6,762,714	1,403,807	2,662,9
Less Purchased Power Costs						-	
Demand	9,979,772	-	758,287	-	1,001,914	276,998	487,5
Energy	31,419,364	289,632	3,109,070	4,375	4,015,658	902,134	1,705,4
Substations & Metering	1,028,516	-	78,149	-	103,257	19,552	38,4
Total	42,427,651	289,632	3,867,357	4,375	5,017,572	1,179,132	2,192,9
Gross Margin	22,897,163	57,195	2,533,577	71	1,745,142	224,675	469,9
Less Distribution Costs							
Demand Related	457 550		45 455		47.00-	0.400	
Stations	157,556	-	15,455	-	17,895	3,196	6,5
Lines	12,425,092	-	1,218,814	-	1,411,194	252,016	514,7
Transformers	1,916,764	-	120,748	-	92,255		
	14,499,412	-	1,355,017	-	1,521,344	255,211	521,2
Consumer Related							
Lines	5,587,870	-	418,211	-	19,206	240	3
Transformers	513,327	-	53,493	-	10,473	-	
Services	3,012,857	7,055	507,353	582	10,355	-	
Meters Consumer Svc	3,735,866	87,476	279,602	1,284	37,609	470	7
& Accouting Outdoor Lighting	4,758,320	41,781	534,188	613	36,798	818	1,2
Total Consumer Related	17,608,239	136,312	1,792,847	2,480	114,441	1,528	2,2
Total Distribution Costs	32,107,651	136,312	3,147,864	2,480	1,635,785	256,739	523,5
Margins from Rate Revenue	(9,210,488)	(79,117)	(614,287)	(2,409)	109,357	(32,064)	(53,6
Other Revenue	2,325,698	12,348	227,886	158	240,766	-	
Net Margins	(6,884,791)	(66,769)	(386,401)	(2,250)	350,123	(32,064)	(53,6
BILLING UNITS							
Consumer Charge Units	559,075		41,296		1,884	24	
Energy kWh	604,001,121	5,869,464	59,785,822	84,122	77,219,046	20,992,480	39,684,8
Demand kW					241,170	44,862	75,8
COST DASED DATES							
COST BASED RATES Customer Charge	\$ 31.50	\$ -	\$ 43.41	\$ -	\$ 60.74	\$ 63.66	\$ 63
Customer Charge Energy Charge	\$ 31.50		*	\$ 0.05200	\$ 0.08602	\$ 0.06926	\$ 0.069

Exhibit R Item 14 Schedule 5 Page 36 of 36 Witness: Jim Adkins

JACKSON ENERGY COOPERATIVE CASE NO. 2013-00219 COSTS TO SERVE EACH RATE CLASS AND COST BASED RATES

	50	52	J	Total	46	47	
	Schl. Community	All Electric	Outdoor	Energy for	500 kW &	500-4,999 kW	Total
	Halls & Parks	Schools	Lights	Sched E	Over (C)	(B)	
Revenue from Rates	2,693,975	881,976	2,544,294	84,959,979	1,403,807	2,662,906	89,026,69
Less Purchased Power Costs							
Demand	253,833	126,656	135,002	12,255,464	276,998	487,557	13,020,0
Energy	1,365,424	572,652	1,027,075	41,803,248	902,134	1,705,425	44,410,8
Substations & Metering	26,160	13,053	13,913	1,263,048	19,552	38,443	1,321,0
Total	1,619,257	699,308	1,162,077	55,321,761	1,198,685	2,231,425	58,751,8
Gross Margin	1,074,719	182,667	1,382,217	29,638,218	205,123	431,482	30,274,8
Less Distribution Costs Demand Related							
Stations	5,877	4,792	3,653	205,228	3,196	6,527	214,9
Lines	463,497	377,914	288,094	16,184,605	252,016	514,727	16,951,3
Transformers	57,651	32,070	15,012	2,234,501	232,010	-	2,234,5
Transformers	527,026	414,777	306,759	18,624,335	255,211	521,254	19,400,7
Consumer Related							
Lines	121,958	2,881	62,540	6,212,665	240	360	6,213,2
Transformers	15,600	3,269	1,806	597,966	-	-	597,9
Services	65,757	6,517	52,630	3,663,107	-	-	3,663,1
Meters Consumer Svc	81,537	1,926	-	4,225,300	470	705	4,226,4
& Accouting	155,779	3,680	206,674	5,737,834	818	1,227	5,739,8
Outdoor Lighting	100,110	-	920,830	920,830	-	-,	920,8
Total Consumer Related	440,632	18,273	1,244,480	21,357,703	1,528	2,292	21,361,5
Total Distribution Costs	967,657	433,049	1,551,239	39,982,038	256,739	523,545	40,762,3
Margins from Rate Revenue	107,061	(250,382)	(169,022)	(10,343,820)	(51,616)	(92,064)	(10,487,5
Other Revenue	95,911	31,400	90,582	3,024,750	-	-	3,024,7
Net Margins	202,972	(218,982)	(78,440)	(7,319,070)	(51,616)	(92,064)	(7,462,7
BILLING UNITS			<u> </u>	() = - ; - ;	χ= /= -/	X - / /	
Consumer Charge Units	12,376	299	258,117				
Energy kWh	26,256,407	11,011,808	19,750,121				
Demand kW							
0007 04050 54750							
COST BASED RATES Customer Charge	\$ 35.60						
Energy Charge	\$ 0.08274	\$ 0.10236					