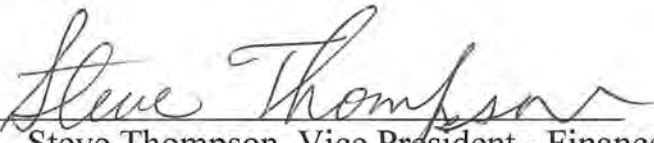


CASE NO. 2015-00312

VERIFICATION

I verify, state and affirm that the data request response to the Commission Staff's first request for information - item 34c update No. 2 and item 14b of the Staff's third request filed with this verification and for which I am listed as a witness are true and correct to the best of my knowledge, information and belief formed after a reasonable inquiry.

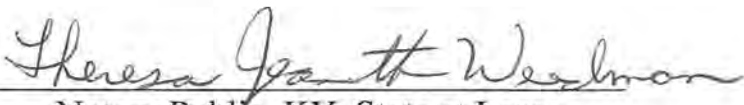

Steve Thompson, Vice President - Finance

STATE OF KENTUCKY

COUNTY OF: DAVIESS

The foregoing was signed, acknowledged and sworn to before me by Steve Thompson, this 22nd day of February, 2016.

My commission expires 3-20-2016


Notary Public, KY. State at Large
458992

(seal)



**KENERGY CORP.
SECOND SUPPLEMENTAL RESPONSE TO THE COMMISSION
STAFF'S FIRST REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

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Item 34)

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of costs incurred to date. Include the date of the transaction, check number or other document reference, the vendor, amount, a description of the services performed, and the account number in which the expenditure was recorded. Indicate any costs incurred for this case during the test year. Include copies of invoices received from the vendors.
- b. An itemized estimate of the total cost to be incurred, a detailed explanation of how the estimate was determined, and all supporting work papers and calculations.
- c. Monthly updates of the actual costs incurred during the course of this proceeding, in the manner prescribed above.

Response 34c)

Please see Item 34c, pages 2-9.

Witness)

Steve Thompson

KENERGY CORP.
2015 RATE CASE APPLICATION
THROUGH JANUARY 31, 2016

Line No	Invoice Number	Vendor Name	Description	Date Paid	Check Number	Dollar Amount	Legal	2015-00312	Depreciation Study	Advertising	Acct	Other	G/L Acct #
								Rate Design					
1	20150602142929	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	6/5/15	121275	150.00	150.00	-					928.000
2	09-065-016	JDG Consulting LLC	COSS & rate case filing	5/22/15	121094	200.00		200.00					928.000
3						Total May	150.00	200.00	-	-	-	-	
4													
5	164324	KY State Treasurer	Certificate of existence/auth filing	6/1/15	2469	10.00	-	-				10.00	928.000
6						Total Jun	-	-	-	-	-	10.00	
7													
8	20150804081247	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	8/7/15	122229	37.50	37.50	-					928.000
9	KC-01-15	Welsh Group LLC	Depreciation study	8/7/15	122310	23,100.00			23,100.00				923.000
10						Total Jul	37.50	-	23,100.00	-	-	-	
11													
12		2 JDG Consulting LLC	COSS & rate case filing	8/14/15	122366	200.00	-	200.00					928.000
13		3 JDG Consulting LLC	COSS & rate case filing	9/11/15	123401	7,960.00		7,960.00					928.000
14						Total Aug	-	8,160.00	-	-	-	-	
15													
16	20151005090004	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	10/9/15	125025	1,050.00	1,050.00	-					928.000
17						Total Sep	1,050.00	-	-	-	-	-	
18													
19		4 JDG Consulting LLC	COSS & rate case filing	10/16/15	125159	3,675.00	-	3,675.00					928.000
20	20151103123542	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	11/8/15	125444	2,431.80	2,431.80						928.000
21	982441	Office Depot	Binders for rate case filing	10/27/15	2963	190.69						190.69	928.000
22	621019-0	Petter Business Systems	Divider tabs for rate case binders	11/25/15	125767	18.83						18.83	928.000
23						Total Oct	6,316.32	2,431.80	3,675.00	-	-	209.52	
24													
25	20151109083726	JDG Consulting LLC	COSS & rate case filing	11/13/15	125567	2,500.00	-	2,500.00					928.000
26	20151202112515	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	12/4/15	125811	1,502.17	1,502.17						928.000
27	KC-02-15	Welsh Group LLC	Depreciation study	11/17/15	125899	3,500.00			3,500.00				928.000
28		6 JDG Consulting LLC	COSS & rate case filing	12/11/15	125939	200.00		200.00					928.000
29	15112KK0 & 15121KK1	Kentucky Press Service	Advertising - rate case	12/4/15	125847	69,490.02				69,490.02			928.000
30	5-212-65941	Federal Express Corporation	Overnight shipping to PSC	11/13/15	125552	180.34						180.34	928.000
31	5-227-61054	Federal Express Corporation	Overnight shipping to PSC	11/25/15	125739	21.73						21.73	928.000
32	20151207140653	Pak-Mail	Shipping	11/11/15	3073	17.58						17.58	928.000
33	20151208142107	Conference Call Services-media announce	Conference call fee	11/1/15	3072	13.95						13.95	928.000
34						Total Nov	77,425.79	1,502.17	2,700.00	3,500.00	69,490.02	-	233.60
35													
36		7 JDG Consulting LLC	COSS & rate case filing	1/15/16	126459	1,950.00	-	1,950.00					928.000
37	20160105131122	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	1/8/16	126299	1,012.50	1,012.50						928.000
38	8692	Wal-Mart	CD's for data request filing	12/29/15	3196	13.75						13.75	928.000
39						Total Dec	2,976.25	1,012.50	1,950.00	-	-	-	13.75
40													
41	5-285-67005	Federal Express Corporation	Overnight shipping to PSC	1/22/16	126545	39.04						39.04	928.000
42	20160129152620	Pak-Mail	Overnight shipping to PSC	1/5/16	3239	4.36						4.36	928.000
43	20160202085750	Dorsey, King, Gray, Norment & Hopgood	Rate case legal	2/5/16	126734	712.50	712.50						928.000
44	20160205104516	JDG Consulting LLC	Rate case consulting	2/5/16	126755	1,005.00		1,005.00					928.000
45						Total Jan	1,760.90	712.50	1,005.00	-	-	-	43.40
46													
47													
48													
49													
50													
51													
52													
53													
54													
55													
56													
57			Total incurred during test year = \$360.00			121,186.76	6,896.47	17,690.00	26,600.00	69,490.02	-	510.27	



10261

Invoice Number	Invoice Date	Account Number	Page
5-285-67005	Jan 13, 2016	1929-5054-6	1 of 3

FedEx Tax ID: 71-0427007

Billing Address:

KENERGY CORP
PO BOX 1389
OWENSBORO KY 42302-1389

Shipping Address:

KENERGY CORP
3111 FAIRVIEW DR
OWENSBORO KY 42303-2176

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147
M-F 7 AM to 8 PM CST
Sa 7 AM to 6 PM CST
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Jan 13, 2016

FedEx Express Services

Transportation Charges		38.18
Special Handling Charges		0.86
Total Charges	USD	\$39.04
TOTAL THIS INVOICE	USD	\$39.04

JPW

Other discounts may apply.

928° 20 240

1026 2015-00312

Detailed descriptions of surcharges can be located at fedex.com



Invoice Number	Invoice Date	Account Number
5-285-67005	Jan 13, 2016	1929-5054-6

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Jan 05, 2016 Cust. Ref.: NO REFERENCE INFORMATION Ref.#2:
 Payor: Shipper Ref.#3:

- Fuel Surcharge - FedEx has applied a fuel surcharge of 2.25% to this shipment.
- Distance Based Pricing, Zone 2

Automation	USAB	Sender	Recipient	
Tracking ID	806520469271	STEVE THOMPSON	MR JEFF DEROUEN	
Service Type	FedEx Priority Overnight	KENERGY CORP	KENTUCKY PUBLIC SERVICE COMMIS	
Package Type	Customer Packaging	3111 FAIRVIEW DR	211 SOWER BLVD	
Zone	02	OWENSBORO KY 42303-2176 US	FRANKFORT KY 40601 US	
Packages	1			
Rated Weight	9.0 lbs, 4.1 kgs			
Delivered	Jan 06, 2016 10:11			
Svc Area	A2	Transportation Charge		38.18
Signed by	C.SMITH	Fuel Surcharge		0.86
FedEx Use	000593998/0001486/	Total Charge		\$39.04
			USD	
		Shipper Subtotal	USD	\$39.04
		Total FedEx Express	USD	\$39.04

FedEx Express Package **US Airbill**

FedEx Tracking Number **8065 2046 9271**

From *Please print and press hard.*

Date **1-5-16**

Sender's FedEx Account Number

SENDER'S FEDEX ACCOUNT NUMBER **1929-5034-6**

Sender's Name **Steve Thompson**

Phone (**270**) **689-6140**

Company **KENERGY CORP**

Address **3111 FAIRVIEW DR**

Call 7015-00312
Dept./Floor/Suite/Room

City **DWENSBORO**

State **KY** ZIP **42303-2176**

Your Internal Billing Reference
First 24 characters will appear on invoice.

To

Recipient's Name **Mr. Jeff Derouen**

Phone ()

Company **Kentucky Public Service Commission**

Address **211 Sower Boulevard**

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Dept./Floor/Suite/Room

Address

Use this line for the HOLD location address or for continuation of your shipping address.

City **Frankfort**

State **KY** ZIP **40601**

0116742470



Ship it. Track it. Pay for it. All online.
Go to fedex.com

Form ID No. **0215** Sender's Copy

4 Express Package Service * To most locations.

NOTE: Service order has changed. Please contact us immediately.

Packages up to 150 lbs.
For packages over 150 lbs. use the new FedEx Express Freight US Airbill.

Next Business Day

FedEx First Overnight
Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Priority Overnight
Next business morning. Friday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Standard Overnight
Next business afternoon. Saturday Delivery NOT available.

2 or 3 Business Days

FedEx 2Day AM.
Second business morning. Saturday Delivery NOT available.

FedEx 2Day
Next business afternoon. Thursday shipments will be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Express Saver
Third business day. Saturday Delivery NOT available.

5 Packaging * Declared value limit \$500.

FedEx Envelope* FedEx Pak* FedEx Box FedEx Tube Other

6 Special Handling and Delivery Signature Options

SATURDAY Delivery
NOT available for FedEx Standard Overnight, FedEx 2Day AM, or FedEx Express Saver.

No Signature Required
Packages may be left without obtaining a signature for delivery.

Direct Signature
Someone at recipient's address may sign for delivery. Fee applies.

Indirect Signature
If no one is available at recipient's address, someone at a neighboring address may sign for delivery. For residential deliveries only. Fee applies.

Does this shipment contain dangerous goods?

Use box must be checked.

No Yes As per attached Shipper's Declaration. Yes Shipper's Declaration not required.

Dry Ice Dry Ice, UN 1845 _____ kg

Dangerous goods (including dry ice) cannot be shipped in FedEx packaging or placed in a FedEx Express Drop Box.

Cargo Aircraft Only

7 Payment Bill to:

Sender Recipient Third Party Credit Card Cash/Check

FedEx Acct. No. _____
Credit Card No. _____
Exp. Date _____

Total Packages _____ Total Weight _____ Total Declared Value* _____

*Our liability is limited to US\$100 unless you declare a higher value. See back for details. By using this Airbill you agree to the service conditions on the back of this Airbill and in our current FedEx Service Guide, including terms that limit our liability.

611

Rev. Date 2/12 • Part #180154 • ©1999-2012 FedEx • PRINTED IN U.S.A. SPS

Invoice Number 5-285-67005	Invoice Date Jan 13, 2016	Account Number 1929-5054-6	Page 2 of 3
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Adjustment Request
Fax to (800) 548-3020

Use this form to fax requests for adjustments due to the reasons indicated below. Requests for adjustments due to other reasons, **including** service failures, should be submitted by going to **www.fedex.com** or calling 800.622.1147. Please use multiple forms for additional requests.

C Please complete all fields in black ink.

o Requestor Name _____ Date ____/____/____

n Phone _____ - _____ - _____ Fax # _____ - _____ - _____

t E-mail Address _____ Yes, I want to update account contact with the above information.

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Tracking Number	Bill to Account	\$ Amount
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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ADR - Address Correction	INW - Incorrect Weight	OVS - Oversize Surcharge	For all Service failures or other surcharges please use our web site www.fedex.com or call (800) 622-1147
DVC - Declared Value	INS - Incorrect Service	RSU - Residential Delivery	
IAN - Invalid Acct #	OCF - Grd Pick-up Fee	PND - Pwrshp Not Delivered	
	OCS - Exp Pick-up Fee	SDR - Saturday Delivery	

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Tracking Number	Code	\$ Amount	Rerate information only (round to nearest inch)					
			LBS	L	W	H		
_____	_____	_____	_____	_____	X	_____	X	_____
_____	_____	_____	_____	_____	X	_____	X	_____
_____	_____	_____	_____	_____	X	_____	X	_____
_____	_____	_____	_____	_____	X	_____	X	_____
_____	_____	_____	_____	_____	X	_____	X	_____

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Pak Mail US745
2946 Fairview Drive
Owensboro, Ky 42303
270-926-9847
Come back and see us soon!

Call 2015-10312

Pro Pack - No shipment-----
Fragility: Non-breakable *80-240*
Labor *AB* 2.25
Loose Peanut Fill *AB* 0.00 TX
Box:12x12x6 *AB* 1.99 TX

SUBTOTAL
TAX *11/5/16* 1.24
State Tax on 1.99 0.12
TOTAL 1.36
TEND Visa *0989* 4.36

Total shipments: 1
Customer: None selected

#4107 01/05/2016 02:45 PM
Workstation: 0 - Master Workstation
CCTran# 795f8996-826b-48ac-9f4d-72d38908675d

Signature _____

We Pack & Ship your Returns!
www.pakmailowensboro.com
www.storeital1.biz

Kenergy Corp.
Post Office Box 18
Henderson, KY 42419

February 1, 2016

DORSEY, GRAY, NORMENT & HOPGOOD

ATTORNEYS-AT-LAW
318 SECOND STREET
HENDERSON, KENTUCKY 42420

I.D. No. 610462603

Re: Rate Case

TO FEE: For legal services rendered during January 2016
as follows:

<u>2015</u>		<u>HOUR</u>
1-2	Cover letter to PSC enclosing data request responses;	.25
1-21	Receipt and review Third Staff Data Requests; Receipt and review Second Attorney General Data Requests;	1.0
1-22	E-mail from and to David Hamilton and Keith Ellis re: data request responses; telephone conference with David Hamilton re: same;	1.5
1-26	Attention to e-mail re: responses to data requests;	.5
1-29	Receipt and review proposed responses to data requests to PSC (3 rd set) and Attorney General (Supplemental); preparation of cover letter re: same;	1.5
	Total hours	4.75
	FEE for above services rendered (4.75 @ \$150.00)	\$712.50

25

JDG Consulting, LLC

P.O Box 88039
Dunwoody, Georgia 30356
770-392-9971

Kenergy Corp
Attn: Steve Thompson
3111 Fairview Dr.
Owensboro, KY 42303

Remit to:
JDG Consulting, LLC
P.O. Box 88039
Dunwoody, Ga. 30356

Invoice Date: February 1, 2016

Project Number: 09-065-016
Invoice Number: 8

Service Period: 1/1/2016 through 1/31/2016

2015 Rate Case

928.00 to 240

2015-00312	Labor	\$	1,005.00
	Subsistence	\$	-
	Transportation	\$	-
	Shipping/Printing	\$	-
	Total	\$	1,005.00

Handwritten signature and circled total amount

PAYMENT DUE UPON RECEIPT OF INVOICE

THANK YOU

*Kathy receive - P.O. 5561
route to Mary Beth*

JDG Consulting, LLC
Specializing in Utility Rates and Financial Services

**KENERGY CORP.
FIRST SUPPLEMENTAL RESPONSE TO THE COMMISSION
STAFF'S THIRD REQUEST FOR INFORMATION
2015-00312 RATE APPLICATION**

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Item 14) Refer to Exhibit 5A, page 20 and Kenergy's response to Staff's Second Request, Item 10.d.

b. Provide an analysis of the regulatory asset recorded as of December 31, 2015, showing by month the number of meters retired by type, with the cost of the meters broken down by the net book value and removal costs. Provide supporting calculations of removal costs recorded in the regulatory asset. Consider this an ongoing request to be provided monthly up to the time of the hearing in this matter.

Response) Please see Item 14b, page 2 of 2.

Witness) Steve Thompson

Asset	Asset Description	Asset GL Acct	December Ending		January Ending	
			Quantity	Capitalized Cost	Quantity	Capitalized Cost
370010	CURRENT TRANSFORMERS	370	0	0	0	0
370011	POTENTIAL TRANSFORMERS	370	0	0	0	0
370012	METER SOCKETS	370	0	0	0	0
370014	3 WIRE METERS WITH DCI MODULE	370	500	26,756.00	500	26,756.00
370015	2 WIRE METERS	370	0	0.00	0	0.00
370016	3 WIRE METERS	370	32,953	2,223,597.98	26,257	1,862,720.60
370018	POWER, SPECIAL & DEMAND	370	0	0	0	0
370019	TEST SWITCHES	370	0	0	0	0
370020	REACTIVE METERING	370	10	12,824.11	10	12,824.11
370021	JEM 2 METER	370	3	8,587.12	3	8,587.12
370022	1 PH METER-SECURITY LINK	370	1	51.89	1	51.89
370023	1 PHASE ELECTRONIC METER-TWACS	370.1	1,000	136,877.50	1,000	136,877.50
370024	3 PHASE ELECTRONIC METER-TWACS	370.1	12	3,321.00	12	3,321.00
370025	1 PH ELECTRONIC METERS-CANNON	370.1	100	17,702.96	100	17,702.96
Subtotal			34,579	2,429,718.56	27,883	2,068,841.18
370017	3 PHASE - 3 & 4 WIRE	370	3,262	806,521.18	3,218	802,795.26

37,841	3,236,239.74	31,101	2,871,636.44	Total meters
	1,609,972.35			Accumulated Depreciation
	1,626,267.39			Net Book Value
	179,810.80			Removal Cost of Single phase meters
	67,556.02			Removal Cost of Three phase meters
	<u>1,873,634.21</u>			Net Loss
	49.51			Loss per meter
	6,740			Number of meters retired for the month

D 182.200
C 108.670

333,719.90 JANUARY JE FOR REGULATORY ASSET

2,054,272.64 TOTAL REGULATORY ASSET BALANCE
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