

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

APPLICATION OF CUMBERLAND VALLEY)	
ELECTRIC, INC. FOR A GENERAL)	CASE NO. 2016-00169
ADJUSTMENT OF RATES)	

MOTION TO WITHDRAW AND REPLACE DOCUMENTS
AND
MOTION FOR CONFIDENTIAL TREATMENT

Comes now Cumberland Valley Electric, Inc. (“Cumberland Valley”), by and through counsel, pursuant to KRS 61.878, 807 KAR 5:001, Section 13 and other applicable law, and respectfully moves the Kentucky Public Service Commission (“Commission”) to: (1) grant Cumberland Valley permission to withdraw and replace two (2) documents previously filed in the public record of this matter; (2) afford confidential treatment to certain portions of the replacement documents; and (3) afford confidential treatment to certain portions of Cumberland Valley’s responses to the requests for information propounded in the above-captioned proceeding on August 24, 2016, by Commission Staff and the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention (the “AG”), respectively. In support of these requests, Cumberland Valley respectfully states as follows:

Motion to Withdraw and Replace Documents

1. On June 6, 2016, Cumberland Valley tendered to the Commission an Application for the adjustment of its rates. As part of its Application, Cumberland Valley included as Exhibit

19 a wage and salary survey/compensation plan drafted by Intandem, LLC (the “Intandem Report”).

2. On August 10, 2016, Cumberland Valley filed its response to the AG’s First Request for Information. In response to Item No. 11 of the AG’s First Request for Information, Cumberland Valley provided a chart detailing specific wage information paid to its employees during the past five (5) years (the “Wage Chart”).

3. The Intandem Report and Wage Chart were each mistakenly filed without appropriate redaction or a corresponding request for confidential treatment. As discussed below, Cumberland Valley believes that each of these documents warrants confidential treatment; accordingly, Cumberland Valley respectfully requests that the Commission immediately remove from the public record the Intandem Report and Wage Chart and replace same with the redacted versions included herewith as Exhibit 1 and Exhibit 2, respectively. Of course, even if the Commission later denies Cumberland Valley’s request for confidential treatment related to these documents, unredacted versions of such documents should not be publicly available pending such a determination.

Motion for Confidential Treatment

4. Pursuant to Commission regulation and in accordance with law, Cumberland Valley requests that the Commission afford confidential treatment to the following proprietary, personal, confidential, sensitive, and commercially valuable information (collectively, the “Confidential Information”):

- a. The specific employee identity and compensation information (names, job titles, salaries, contributions, and similar personally-identifying information) contained in:
 - i. the Intandem Report;

- ii. the Wage Chart;
- iii. the updated Intandem Report tendered contemporaneously herewith in response to Item No. 14(a) of Commission Staff's Third Request for Information;
- iv. the Excel file tendered contemporaneously herewith in response to Item No. 31 of Commission Staff's Third Request for Information;
- v. Cumberland Valley's response to Item No. 5 of the AG's Supplemental Request for Information (filed contemporaneously herewith);
- vi. Cumberland Valley's response to Item No. 9 of the AG's Supplemental Request for Information (filed contemporaneously herewith); and

b. The detailed offer/pricing data contained in bidding documentation related to contracts awarded by Cumberland Valley to Five-C Construction, which documentation is filed contemporaneously herewith in response to Item No. 31(c) of the AG's Supplemental Request for Information.

5. The Confidential Information includes private, employee-specific compensation figures that are of a personal nature; the public disclosure of such sensitive information would constitute a clearly unwarranted invasion of personal privacy. Additionally, the Confidential Information includes detailed, highly sensitive pricing data acquired by Cumberland Valley as part of confidential processes related to contractor solicitation. Public disclosure of such proprietary bidding information would unnecessarily provide interested parties with detailed information about market conditions and relevant competitors, as well as afford potential service providers and similar companies with extensive insight into the pricing, bidding, proposal-reviewing, and contract negotiation strategies employed by Cumberland Valley.

6. The Confidential Information is proprietary information that is retained by Cumberland Valley on a “need-to-know” basis. The Confidential Information is distributed within Cumberland Valley only to those employees who must have access for business reasons, and is generally recognized as confidential and proprietary in the energy industry.

7. The Kentucky Open Records Act and applicable precedent exempts the Confidential Information from disclosure. *See* KRS 61.878(1)(a); KRS 61.878(1)(c)(1); *Zink v. Department of Workers Claims, Labor Cabinet*, 902 S.W.2d 825 (Ky.App. 1994); *Hoy v. Kentucky Industrial Revitalization Authority*, 907 S.W.2d 766, 768 (Ky. 1995). The relevant employee-specific compensation data is entitled to privacy protection in light of its personal, sensitive nature. Moreover, the public disclosure of the Confidential Information contained in the bidding documents would potentially harm Cumberland Valley’s competitive position in the marketplace, to the detriment of Cumberland Valley and its customers. All of the Confidential Information is publicly unavailable and its confidentiality is critical to Cumberland Valley’s effective execution of business decisions and strategy. For these reasons, the Confidential Information satisfies both the statutory and common law standards for affording confidential treatment.

8. Cumberland Valley does not object to limited disclosure of the Confidential Information described herein, pursuant to an acceptable confidentiality and nondisclosure agreement, to intervenors with a legitimate interest in reviewing the same for the sole purpose of participating in this case.

9. In accordance with the provisions of 807 KAR 5:001, Cumberland Valley is filing, in paper/CD medium only and under seal with the Confidential Information denoted, one (1) unredacted copy of the Intandem Report, the Wage Chart, its response to Item No. 14(a) of Commission Staff’s Third Request for Information, its response to Item No. 31 of Commission

Staff's Third Request for Information (Excel file on CD), and its responses to Item Nos. 5, 9, and 31(c) of the AG's Supplemental Request for Information. Redacted versions of the responses are being filed by Cumberland Valley both electronically and in paper medium.

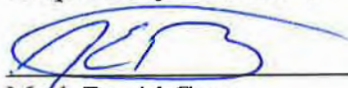
10. In accordance with the provisions of 807 KAR 5:001, Section 13(2), Cumberland Valley respectfully requests that the Confidential Information be withheld from public disclosure for ten (10) years.

11. If, and to the extent, the Confidential Information becomes publicly available or otherwise no longer warrants confidential treatment, Cumberland Valley will notify the Commission and have its confidential status removed, pursuant to 807 KAR 5:001 Section 13(10).

WHEREFORE, on the basis of the foregoing, Cumberland Valley respectfully requests that the Commission classify and protect as confidential the specific Confidential Information described herein for a period of ten (10) years.

Dated this 8th day of September, 2016.

Respectfully submitted,



Mark David Goss
M. Evan Buckley
GOSS SAMFORD, PLLC
2365 Harrodsburg Road, Suite B-325
Lexington, Kentucky 40504
(859) 368-7740
mdgoss@gosssamfordlaw.com
ebuckley@gosssamfordlaw.com

W. Patrick Hauser
Attorney At Law
P. O. Box 1900
Barbourville, Kentucky 40906
(606) 546-3811
phauser@barbourville.com

Co-Counsel for Cumberland Valley Electric, Inc.

CERTIFICATE OF SERVICE AND FILING

The undersigned certifies that the foregoing is a true and accurate copy of the same document being filed in paper medium; that the electronic filing has been transmitted to the Commission on September 8, 2016; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original in paper medium of the foregoing will be filed with the Commission within two (2) business days of the electronic filing.

The undersigned further certifies that, in accordance with 807 KAR 5:001, Section 4(8), the foregoing is being contemporaneously provided via electronic mail to:

Hon. Angela M. Goad
Hon. Rebecca W. Goodman
Hon. Kent Chandler
Assistant Attorneys General
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601-8204
Angela.Goad@ky.gov
Kent.Chandler@ky.gov
Rebecca.Goodman@ky.gov

This 8th day of September, 2016.



Counsel for Cumberland Valley Electric, Inc.

EXHIBIT 1

INTANDEM REPORT (Exhibit 19 to Application)

REDACTED



INTANDEM^{LLC}

ADVISORS TO MANAGEMENT

July 16, 2015

Mr. Robert Tolliver
 Cumberland Valley Electric Cooperative
 Gray, KY
 Via Email

Hello Robert:

The attached Excel file contains a draft compensation plan based on the job evaluation hierarchy that we completed, merged with the latest 2015 release of the NRECA and/or ERI survey data. This narrative is an explanation of the spreadsheets, as I did not want you to face all of these spreadsheets without some type of guide!

Survey Data Sources

Survey	Description
2015 National Compensation Survey (NCS) Dataset effective November, 2014	Produced annually by NRECA, this survey provides information for approximately 120 positions from cooperative distribution systems located throughout the United States. Over 800 systems contribute to this non-voluntary survey (values are used for calculating group benefit premiums), which report actual salaries. National, regional and state average values are available through the survey (see shaded positions in compensation model).
Economic Research Institute (ERI) Salary Assessor Database Dataset effective July 2015	ERI's Salary Assessor® is an easy-to-use software program that reports "up to the present day" competitive wage, salary, and incentive survey data. Each of over 5,800 jobs has been studied over time (many since 1967). Analyses are derived from millions of data points gathered from digitized public records including the US SEC, OCR of US IRS returns, ERI Salary Survey's patented online surveys (78 US industries in 5 countries), and licensed UK, Canadian, and US salary surveys and datasets. ERI provides analyses of competitive pay defined by 500 geographical areas in North America and Europe, 1,200 industries, and infinite organization sizes. Six thousand corporate subscribers, including most US Fortune 500 companies, use Assessor data in planning salaries (some for over 20 years). The ERI dataset was set to represent all industries at the Kentucky state mean, having annual revenues of \$48million.



Spreadsheet Tabs

Tab Name	Descriptor
Eval	Grade alignment/placement of all positions per the job evaluation point factor process.
Market Model	Benchmark positions and salary data used for the market model inputs
Ranges	Calculation of proposed salary ranges; midpoints, minimums, maximums, widths, etc.
Schedule	Integration of position grade placement with proposed salary ranges; annual and hourly
Variance	Comparison of proposed plan midpoints to available salary data reference points
Incumbents and Pay Chart	Current employee salaries placed into proposed ranges

CVEC Position Hierarchy

Grade	Title	Expertise		Leadership		Accountability		Problem Solving		Intercommunication		Total Points
		Level	Pts	Level	Pts	Level	Pts	Level	Pts	Level	Pts	
9	[REDACTED]	D+	238	A	54	D-	202	D-	202	C	166	862
10	[REDACTED]	D+	238	B+	110	D+	238	D+	238	C+	184	1008
12	[REDACTED]	D	220	D+	194	D+	238	D	220	D+	238	1110
12	[REDACTED]	E-	256	D+	194	D+	238	D	220	D+	238	1146
12	[REDACTED]	E-	256	C+	152	D+	238	E	274	D+	238	1158
14	[REDACTED]	E+	292	D	180	E	274	E+	292	E	274	1312
15	[REDACTED]	E-	256	E	222	F	328	E+	292	E-	256	1354
16	[REDACTED]	E	274	F	264	F	328	F-	310	E	274	1450
17	[REDACTED]	F-	310	F-	250	G-	364	G-	364	E	274	1562
18	[REDACTED]	F+	346	G	306	F+	346	F+	346	F-	310	1654



Competitive Target

The market model sets the competitive posture and incorporates the proposed grade hierarchy with competitive salary data to derive the market model of the compensation plan. For this initial case I selected benchmark positions that met two criteria: 1) a good match between the highest order of duties performed, and 2) market values that were in correlation with the assigned internal point value.

For each benchmark position, I selected market data to reflect the average of the NCS Kentucky state reports.

We can always generate more or less aggressive scenarios (note that the NCS administrative and clerical positions are somewhat different from the ERI) but this version will provide a baseline from which we can evaluate the internal hierarchy, market variance and incumbent impact.

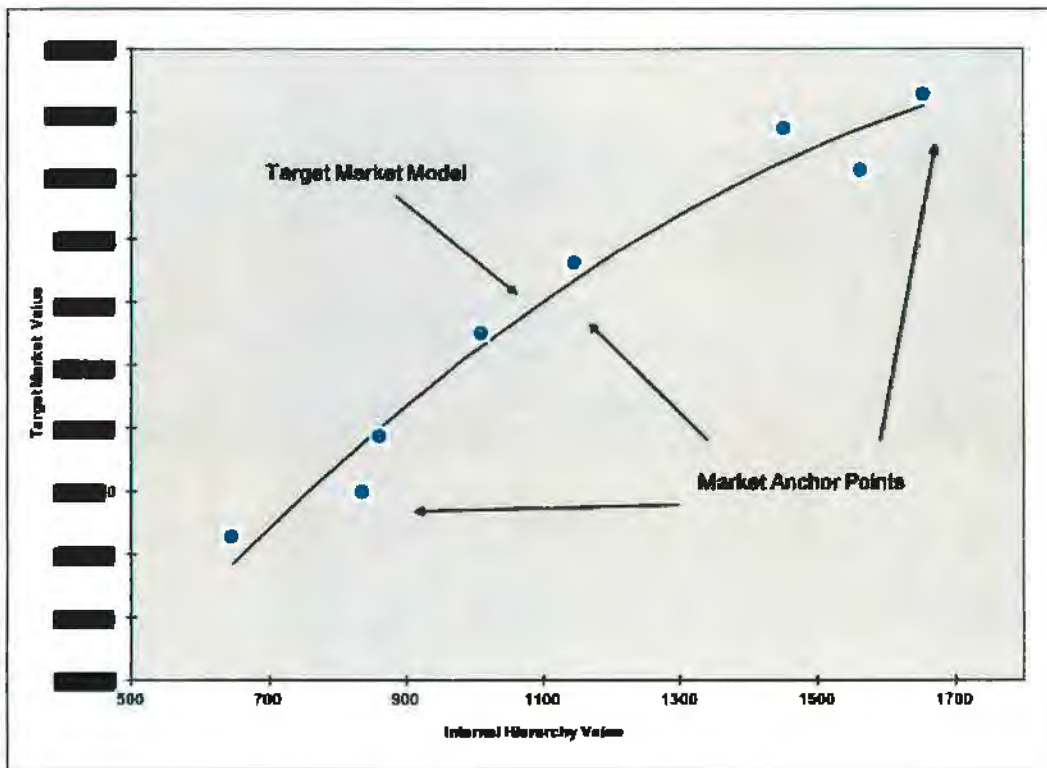


Market Model Benchmark Positions and Selected Survey Data

Title	Total Points	NCS Code	NCS Title	NCS Nat'l average	NCS Region 3 average	NCS KY State average	Model Input
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
Manager	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]



Regression of Market Model Benchmark Positions



Based on the market model the following salary ranges were calculated:

Proposed Salary Range

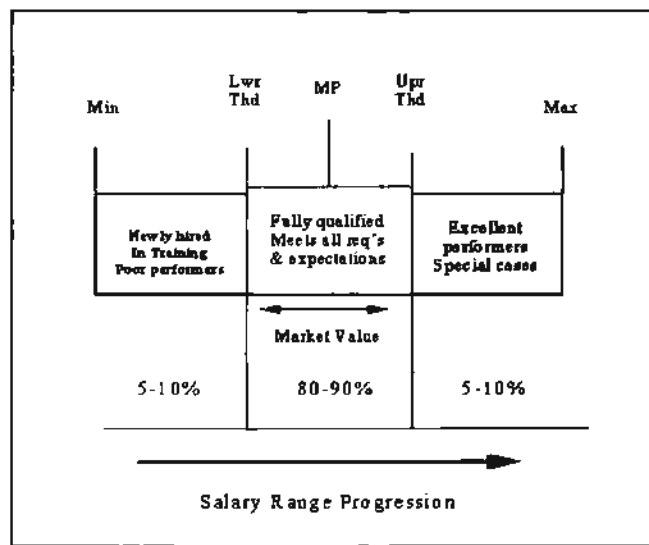
GRADE	MIN	MAX	MIN	LWR THD	MP	UPR THD	MAX	SPREAD
	Point Range							MIN-MAX
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								



Salary Range Administration

For each salary grade, five general control points were calculated to define a salary progression for incumbents: minimum, lower third, midpoint, upper third and maximum (see "Ranges" tab). Typically, incumbents would be brought into the salary range at the minimum (or at an appropriate position commensurate with experience and abilities) and moved toward the middle third of the salary range (the region between the lower third and the upper third), which represents fair market value.

In a properly administered salary plan (assuming minimal employee turnover) about 80-90% of all employees will fall into the market value range, while only 5-10% would occupy the region between the minimum-lower third as well as the upper third-maximum region. In all cases, incumbent positioning within the salary range should reflect the individual's experience and performance on the job.



The "Incumbents" tab provides specific details of current incumbent salaries vis-à-vis recommended salary control points to provide a costing scenario. There were some differences between the titles on the employee file and the titles that we used in the evaluation process so I made a best attempt to assign (see highlighted titles) who was who, so please ensure that I coded people into the correct grades.

The C/R (Compa Ratio) is calculated by dividing the incumbent's current salary by the midpoint of the position's salary range. A 1.00 compa ratio indicates that the incumbent is at the midpoint position of their respective grade. The "Pay Chart" provides a graphical view of current salaries vs. the proposed minimum, midpoint and maximum curves.

The salary schedule integrates the job evaluations with assigned salary range levels.

Variance Analysis



Please review the "Variance Report" tab. This is where we present the closest available comparator survey data (via NCS and ERI) and evaluate how closely each data point is in "agreement" with the internal evaluation hierarchy.

Each survey source provides a different market perspective for each position based on the survey population. The NCS is cooperative and utility specific while the ERI represents a wider cross section of industry in Kentucky. Bear in mind that some position matches are excellent while others may only be similar; however, this analysis represents the most relevant market data available in each survey and allows the proposed plan to be tested against the rate at which these data sources cite as being the closest comparable duties and responsibilities. I have attached a glossary of job descriptors for your reference.

This analysis does not compel any particular grade shift but if a particular survey value is competitively important and is not reasonably close to the proposed MP (e.g. NCS value rather than ERI), a grade adjustment may be warranted.

Each variance is calculated by dividing the survey data value by the Proposed Midpoint. In general, I consider a variance of up to 10% is close enough to be considered comparable. I have highlighted some jobs that are significantly different from the NCS survey average for you to review.

Based on the available data points you may elect to adjust some positions. If so, it may be necessary to review other related positions and adjust them as well. Changing jobs may also necessitate a recalculation of the compensation model, resulting in somewhat different salary ranges. Based on the current grade assignments there is one individual under the minimum.

I trust that this cursory explanation is helpful in reviewing the draft plan. This is a lot of information to review at one time! Once you have had an opportunity to review the file let's connect to review the spreadsheets, discuss changes and/or modifications and then determine how to proceed from here.

At this juncture we need to determine the following:

- ✓ Does the market model (NCS KY average) present an effective competitive posture for the plan? Should we generate a different (less) competitive posture?
- ✓ Do we have people assigned to the correct positions?
- ✓ Do we want to make any adjustments to individual position evaluations based on the variance report?

Thanks.

Winston L. Tan
Principal, Human Resources & Rewards



ERI Title	ERI Descriptor
Accountant	<p>Readies and maintains financial and business transactions, applying accounting principles, that include work that is analytical, evaluative, and advisory in nature and that requires an understanding of both accounting theory and practice.</p> <ul style="list-style-type: none"> • Utilizes knowledge of the fundamental doctrines, theories, principles, and terminology of accountancy, and often entails some understanding of such related fields as business law, statistics, and general management. • Analyzes the effects of transactions upon account relationships. • Evaluates alternative means of treating transactions. • Plans the manner in which account structures should be developed or modified. • Ensures the adequacy of the accounting system as the basis for reporting to management. • Considers the need for new or changed controls. • Projects accounting data to show the effects of proposed plans on capital investments, income, cash position, and overall financial condition. • Interprets the meaning of accounting records, reports, and statements. • Advises operating officials on accounting matters. • Excludes paraprofessional accountants.
Accounting Director	<p>Directs, coordinates, and administers accounting operations which may include general accounting, cost accounting, payroll, accounts payable, and accounts receivable.</p> <ul style="list-style-type: none"> • Analyzes records of present and past operations, trends and costs, estimated and realized revenues, administrative commitments, and obligations incurred. • Plans, directs, and coordinates ledger maintenance, report preparation, and operating statistics.
Accounting Supervisor (Professional)	<p>Supervises professional level financial accounting operations, and oversees preparation of income statements, special accounting reports, and balancing of general and subsidiary ledgers.</p> <ul style="list-style-type: none"> • Analyzes financial statements, assisting upper management. • Advises upper management regarding matters such as effective use of resources and methods for preventing capital being frozen. • Plans work schedules, assigns duties, and evaluates work for accuracy and conformance to policies. • Includes supervisors whose staffs may consist of a mix of professional, paraprofessional, and/or clerical accounting personnel; excludes supervisors whose staffs are 100 percent nonexempt.
Accounts Receivable Supervisor	<p>Supervises and coordinates accounts receivable activities, ensuring an accurate accounts receivable system.</p> <ul style="list-style-type: none"> • Develops work schedules, assigns duties, and reviews work for accuracy, neatness, and conformance to policies. • Responsible for accuracy and corrections to customer accounts, reconciliation of revenue accounts, general journal entries, generating invoices and posting sales, verification of deposits, and postings to accounts receivable. • Analyzes and resolves work problems, or assist employees in solving work problems.
Director Construction Engineering	<p>Directs, coordinates, and utilizes functional authority for planning, organization, control, integration, and completion of engineering project within area of assigned responsibility.</p> <ul style="list-style-type: none"> • Plans and develops engineering program and organizes project staff according to project requirements. • Assigns project personnel to specific phases or aspects of project, such as technical studies, design, preparation of specifications and technical plans, and testing, in accordance with engineering disciplines of staff.
IT Systems Administrator	<p>Administers, develops, runs tests on, implements, and maintains operating system and related software.</p> <ul style="list-style-type: none"> • Establishes and implements standards for computer operations for compatibility between hardware and software, according to specifications and parameters. • Troubleshoots and resolves software, operating system, and networking problems. • Schedules, performs, and monitors system backups and, when necessary, performs data recoveries. • Responsibilities differ from those of an Operating Systems Programmer in that the Systems Administrator is not responsible for altering operating system's software codes.
Marketing Director (Revenue)	<p>Directs, develops, implements, and facilitates marketing strategies, activities, and policies for an organization.</p> <ul style="list-style-type: none"> • Administers economic and commercial surveys to identify potential markets for products and services. • Initiates market research studies and analyzes findings in order to discover



ERI Title	ERI Descriptor
	<p>which market segments would buy the organization's products or services and how to best present those products and services to the selected target market.</p> <ul style="list-style-type: none"> Analyzes trends, and keeps current on activity of competitors. <p>• NOTE: ERI's findings based on revenue size.</p>

NCS Title	NCS Descriptor
Accountant 1	Records financial transactions on subsidiary records/ledger accounts. Prepares reports / financial statements.
Billing Supervisor	Directs member-consumer bill preparation, applies rate schedules and/or verifies calculations, applies discounts and penalties, payments and balances accounts, answers inquiries and complaints and adjusts bills as needed. Is responsible for employee supervision.
District/Branch Manager	Manages the consumer-owned electric distribution system of a geographically defined area. Operations include: maintenance, service, consumer-member and public relations, marketing and consumer collections.
Information Technology Supervisor	Manages the operation of information technology computer systems. Oversees computer program and system development. Evaluates user and system hardware and software needs. Develops long and short-term goals for the department. Installs and maintains communications systems. Supervises one or two employees.
Line Superintendent	Supervises activities required for constructing and maintaining power transmission and distribution systems. Assists engineering by designing construction layout. Supervises three or more line supervisors.
Supervisor/General Accounting 1	Keeps a complete and systematic set of subsidiary records and ledger accounts recording financial transactions and the financial status of the system. Prepares reports and financial statements. Supervises one or two employees.
Vice President/Manager/ Director Of Engineering	Oversees long and short-range system planning design, distribution inspection, transmission, substations and other facilities. This position typically requires a degree in Electrical Engineering.
Vice President/Manager/ Director Of Member Services	Manages and coordinates the activities of member education, community relations, member service, promotion of power use, and economic and community development. There are fewer than three employees in the department.
Vice President/Manager/Director Of Operations	Plans, directs and supervises activities required for constructing and maintaining power transmission and distribution systems.
Vice President/Manager/ Director/ Finance & Administration	Manages/controls the financial activities for consumer and general accounting, financial planning, banking, insurance, and taxes. Often develops the management information system as well as data processing, purchasing, and human resources. Is responsible for both financial and administrative activities.

Draft Salary Schedule

GR.	TITLE	MIN	LWR THD	MP	UPR THD	MAX
Ref.	45850.26439	Market Value Range				
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████
█	██████████	██████	██████	██████	██████	██████



JOB TITLE		CURRENT			SALARY STRUCTURE CONTROL POINTS									
Position	Name	GR	SALARY	C/R	MIN	\$-MIN	LWR	\$-LWR	MP	\$-MP	UPR	\$-UPR	MAX	\$-MAX
							THD	THD			THD	THD		
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total/Average		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]



Incumbents vs. Salary Ranges

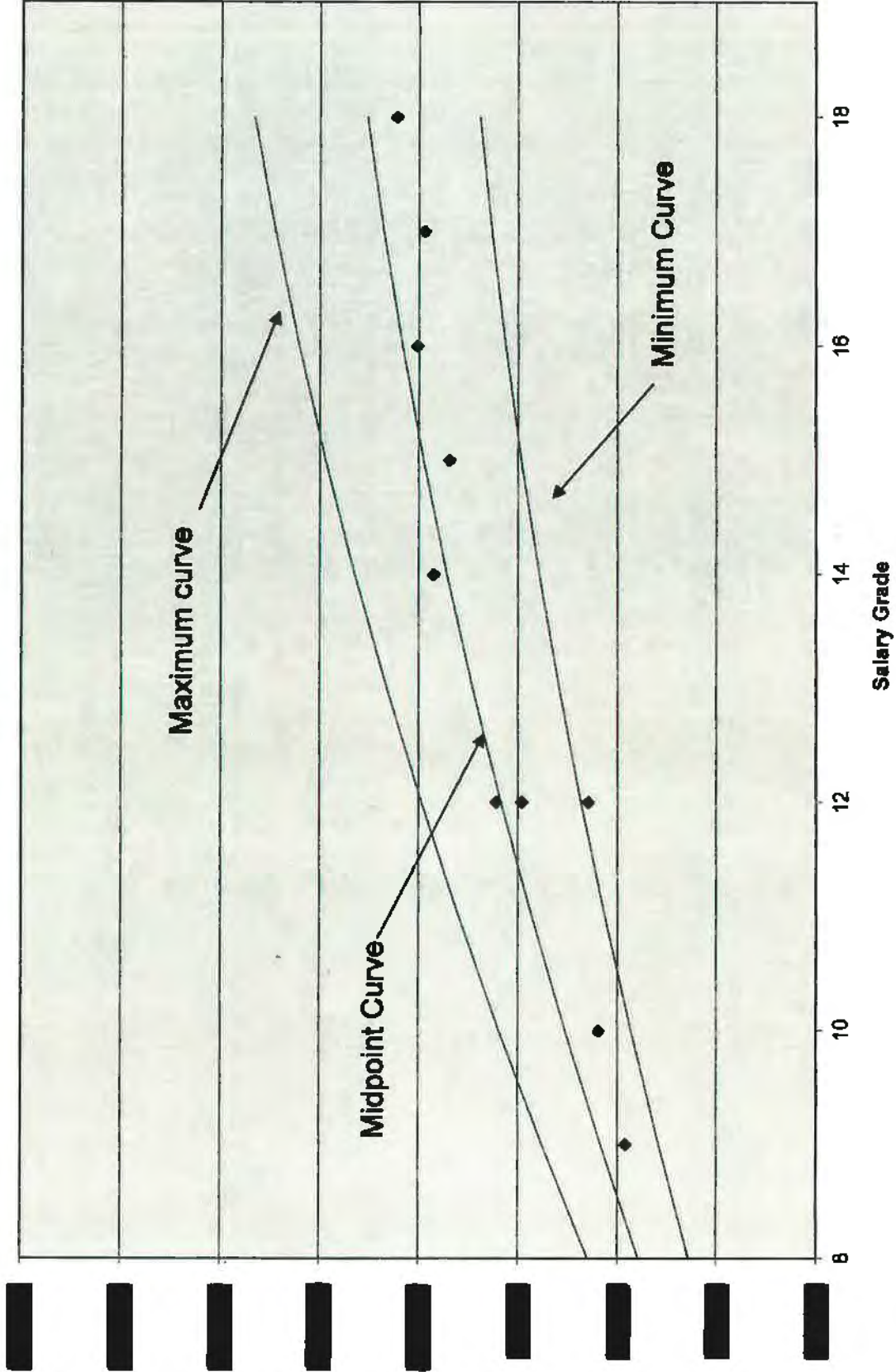


EXHIBIT 2

WAGE CHART

(Item No. 11 of the
Attorney General's First Request for Information)

REDACTED

Cumberland Valley Electric, Inc.
Case No. 2016-00169
Attorney General's First Request for Information

11. Reference the Cumberland Valley Application generally to answer the following:

- A. Provide a list of each Cumberland Valley salaried employee's job title with salary, overtime if any, percent pay increase for each of the past five years, and also include all benefits, bonuses, awards, etc.

Response:

Attached is the list with title and salary for the past five years for salaried employees. There was no overtime. All employees participate in company provided benefits. All salaried employees received a Christmas bonus.

- B. Provide a list of each Cumberland Valley hourly employee's job title with salary, overtime if any, percent pay increase for each of the past five years, and also include all benefits, bonuses, awards, etc.

Response:

Attached is the list with title and salary for the past five years for hourly employees. All employees participate in company provided benefits. All hourly employees received a Christmas bonus.

Cumberland Valley Electric, Inc.
Case No. 2016-00169
Attorney General's First Request for Information

C. Provide a list of each Cumberland Valley BOD's job title with salary, overtime if any, percent pay increase for each of the past five years, and also include all benefits, bonuses, awards, etc.

Response:

Vernon Shelley, Chairman

Roger Vanover, Vice Chairman

Lansford Lay, Secretary-Treasurer

Kermit Creech, Director

Chester Davis, Director

Elbert Hampton, Director

Kevin Moses, Director

Board members do not receive a salary, overtime, or bonuses. Director benefits include health, dental and director life. Directors typically receive a modest Christmas gift on an annual basis.

D. Provide a list of each Cumberland Valley officer's job title with salary, overtime if any, percent pay increase for each of the past five years, and also include all benefits, bonuses, awards, etc.

Cumberland Valley Electric, Inc.
Case No. 2016-00169
Attorney General's First Request for Information

Response:

Attached is the list with title and salary for the past five years for officers. There was no overtime. All employees participate in company provided benefits. All officers received a Christmas bonus.

Cumberland Valley Electric
Case No. 2016-00169
AG Initial Request for Information

Question #11

<u>Job Title</u>	<u>Wage Rate</u>					<u>Percent Increase</u>				
	<u>9/1/11</u>	<u>9/1/12</u>	<u>9/1/13</u>	<u>9/1/14</u>	<u>9/1/15</u>	<u>9/1/11</u>	<u>9/1/12</u>	<u>9/1/13</u>	<u>9/1/14</u>	<u>9/1/15</u>

