

Licking Valley Rural Electric Cooperative
Case No. 2016-00174
Commission Staff's Third Request for Data

7. Refer to Licking Valley's response to Staff's Second Request, Item 14.f. Explain in detail why the salaries for the two laborer positions should be included in Licking Valley's pro forma operating expenses.

Response: James R. Adkins

The two (2) employees hired in 2016 are not included in the pro forma operating expenses. These employees were hired after the test year and not included in the employee listing included in Exhibit 1 of the application.