

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF TAYLOR COUNTY)
RURAL ELECTRIC COOPERATIVE CORPORATION) CASE NO. 2023-00147
FOR A GENERAL ADJUSTMENT OF RATES)

**ATTORNEY GENERAL’S SECOND REQUEST FOR INFORMATION TO
TAYLOR COUNTY RURAL ELECTRIC COOPERATIVE CORPORATION**

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), and submits the Second Request for Information to Taylor County Rural Electric Cooperative Corporation (hereinafter “Taylor County RECC” or the “Company”) to be answered by August 11, 2023, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that

the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout, which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda

of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the

control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on August 1, 2023, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 1st day of August, 2023,

Angela M. Aoad

Assistant Attorney General

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1. Refer to Taylor County RECC's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 1(a). The Attorney General originally asked Taylor County RECC to provide a detailed account of all economic issues that the Company's customers are combating at the present time. Taylor County RECC stated that the rise of cost-of-living, tightening financial conditions, and the lingering Covid-19 pandemic all weigh heavily on its customers. Further expound upon these issues and how they are affecting the Company's customers.
2. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(b). The Attorney General originally asked Taylor County RECC to provide the actual number of customers for the years 2013 – 2023, but no customer count was provided for 2023. As originally requested, provide the Company's most updated actual number of customers for 2023.
3. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(d). The Attorney General originally asked Taylor County RECC to provide the total annual energy sales for the years 2013 – 2023, but no information was provided for 2023. As originally requested, provide the Company's most updated total annual energy sales for the year 2023.
4. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 1(f)(iv). The Attorney General originally asked for Taylor County RECC to explain in detail whether it had ever discussed merger with South Kentucky RECC or another similarly situated rural cooperative in order to streamline operations and obtain economies of scale, and if not, explain in detail why not. Taylor County RECC stated that it had not

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discussed merger with South Kentucky RECC or a similarly situated rural electric cooperative, but did not provide any explanation as to why no discussions had taken place. As originally requested, provide a detailed explanation as to why Taylor County RECC has not discussed merger with South Kentucky RECC or a similarly situated rural electric cooperative in order to streamline operations and obtain economies of scale.

5. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(b).
 - a. Explain in detail why Taylor County RECC does not have a written formal review policy for its salaried employees in place.
 - b. Taylor County RECC asserts that the Company does not have a written formal performance review process in place for salaried employees, but a verbal performance review is discussed. Explain in detail how the verbal performance review is conducted.
 - c. Explain in detail why Taylor County RECC does not directly connect any annual raise for its salaried employees to a performance review.
6. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(d). Explain in full detail all awards that have been provided to Taylor County RECC's salaried employees for the years 2013 – 2023. Ensure to discuss the type of award, the monetary amount of each award, the reason the award was given, identify who makes the decision as to who receives the award and the amount of the award, and how many salaried employees are provided an award per year.

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7. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(e). Explain in full detail all vehicle allowances that have been provided to Taylor County RECC's salaried employees for the years 2013 – 2023. Ensure to discuss which salaried position(s) is entitled to a vehicle allowance, why a vehicle allowance is given, the monetary amount of the vehicle allowance, and the decision maker regarding who receives a vehicle allowance.
8. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(b).
 - a. Explain in detail why Taylor County RECC does not have a written formal review policy for its non-salaried employees in place.
 - b. Explain in detail whether any performance review is conducted for the non-salaried employees, such as the verbal performance review mentioned for the salaried employees. If so, explain the performance review process. If not, explain why not.
 - c. Explain in detail why Taylor County RECC does not directly connect any annual raise for a non-salaried employee to a performance review.
9. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(d). Explain in full detail all awards that have been provided to Taylor County RECC's non-salaried employees for the years 2013 – 2023. Ensure to discuss the type of award, the monetary amount of each award, the reason the award was given, identify who makes the decision as to who receives the award and the amount of the award, and how many salaried employees are provided an award per year.

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10. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 4(e). Explain in full detail all vehicle allowances that have been provided to Taylor County RECC's non-salaried employees for the years 2013 – 2023. Ensure to discuss which salaried position(s) is entitled to a vehicle allowance, why a vehicle allowance is given, the monetary amount of the vehicle allowance, and the decision maker regarding who receives a vehicle allowance.
11. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 3(g).
 - a. Identify when Taylor County RECC will make the determination as to the 2024 annual raise, if any.
 - b. Consider the 2024 annual raise request as an ongoing request during the pendency of this case.
12. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 5. The answer is nonresponsive. As originally requested, provide the following information.
 - a. Provide a detailed explanation of all salary and benefits provided to the members of the Board of Directors during the years 2013 – 2023. Ensure to provide the salary amounts, and specific details regarding all benefit packages including but not limited to health, dental, vision, accidental death and disability, life insurance, bonuses, awards, vehicle allowances, and the like.
 - b. Provide the total amount of the Board of Directors' fees for the test year.
 - c. Provide a breakdown of the total amount of the Board of Directors' fees for the test year.

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- d. Discuss if there will be any changes to the Board of Directors' salaries and/or benefit packages for 2024.
 - e. When setting the Board of Directors' fees and benefits did Taylor County RECC review other Kentucky rural electric cooperative Board of Directors' fees and benefits? If so, explain in detail the findings. If not, explain in detail why not.
13. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 6.
- The Attorney General originally requested Taylor County RECC to provide a copy of all formal studies conducted that compare Taylor County RECC's wage and benefit information to the local wage and benefit information for the geographic area in which Taylor County RECC operates. The Company responded by referring to Taylor County RECC's response to the Commission Staff's First Request for Information ("Staff's First Request"), Item 19(a). The Company further stated that otherwise, the Company has not performed studies of the local Campbellsville market. Taylor County RECC further states that it utilizes NRECA's salary survey as a guide. Explain in detail whether the NRECA salary survey only compares wage and benefit information to other rural cooperatives, instead of to other types of businesses that are located in Kentucky, and specifically in Taylor County RECC's service territory.
14. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 7.
- Explain whether the same wage/salary raise is ever provided to the salaried and non-salaried employees and/or union/non-union employees. If so, explain in detail why this would occur, and if so, whether the wage/salary raise is negotiated with the union

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employees and then provided to the non-union employees, or the non-salaried employees and provided to the salaried employees.

15. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 8.
 - a. Identify where the FEMA funds, associated with the December 2021 and January 2022 tornadoes, received to date of \$597,038.81, is included in the pending application.
 - b. Explain if any further funds have been received for the December 2021 and January 2022 tornadoes, and if so provide the amounts regarding the same.
 - c. Provide an update as to whether any FEMA funds have been received for the windstorm damage with the estimated cost of \$1.1 million dollars. If so, provide the amounts regarding the same.
16. Refer to Taylor County RECC's response to the Attorney General's Request for Information, Item 19(f). Explain in detail why Taylor County RECC does not coordinate its right of way program with the Kentucky Transportation Cabinet/ Kentucky Department of Highways' right of way program, in order to potentially mitigate expense for the Company's customers.
17. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 26. This answer is nonresponsive. As originally requested, provide a copy of the referenced 5-year contract, including all amendments, with the Teamsters union workforce, which comprises approximately 70% of the Company's employees.
18. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 28(d). The Company asserts that as part of the amendment to the union contract and

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lineman pay, the remainder of the union employees were offered, “at least a 5% increase in 2022.” Explain what is meant by “at least” a 5% increase. Ensure to discuss if some union employees were offered more than a 5% increase, and if so, explain why in detail.

19. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 29(d). Taylor County RECC states that, “[t]he cooperative is entitled to a reasonable opportunity to recover its prudently-incurred cost and is also entitled to earn a fair and reasonable rate of return on its capital investments.”

a. Explain in detail why Taylor County RECC would be, “entitled to earn a fair and reasonable rate of return on its capital investments” since it is a not-for-profit, member-owned utility,¹ and not an investor-owned utility.

b. Provide the case number(s) and citations to the applicable Commission orders that allow a rural electric cooperative to earn a fair and reasonable rate of return on its capital investments.

20. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 30(b). The answer is nonresponsive. As originally requested, provide the Commission case number and Order that granted Taylor County RECC permission to include credit card fees in the revenue requirement, and thereby in the electric rates.

21. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 30(f). Explain in detail why Taylor County RECC does not implement a fee to all credit card transactions in order for other member customers who pay with cash or check to not be forced to subsidize the credit card fees.

¹ Application, paragraph 1.

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22. Gain/Loss. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 66.
- a. Explain in detail why the 2009 and 2020 Ford Explorers were sold for losses.
 - a. Provide the names of the purchaser(s) of these vehicles and indicate whether they have a relationship with the Company or any other rural cooperative in Kentucky.
 - b. Did ratepayers pay for these vehicles? If not, provide a detailed answer.
23. Youth Tour. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 55 of the Board Minutes. Are there any costs in the adjusted test year for a Youth Tour? If so, provide the amount included for recovery.
24. Legislative Reception. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 68 of the Board Minutes. Are there any costs in the adjusted test year for a Legislative Reception? If so, provide the amount included for recovery.
25. Lineman's Rodeo. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 131 of the Board Minutes. Are any costs included in the adjusted test year for a Lineman's Rodeo? If so provided the amount included for recovery.
26. New Headquarters. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 44, page 138 of the Board Minutes.
- a. Provide a detailed explanation for building a new headquarters;
 - b. Location of the new headquarters;
 - c. Start and completion date of project;
 - d. Total estimated cost; and,

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- e. The Case Number in which the Commission granted Taylor County RECC a Certificate of Public Convenience (“CPCN”) to build a new headquarters. If no CPCN has been obtained, explain why not in detail.
27. CFC Integrity Fund. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 44, page 173 of the Board Minutes. Provide a description of the CFC Integrity Fund and the amount included for recovery in the adjusted test year.
28. Directors Meeting. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 92. The answer is not fully responsive. As originally requested, provide the costs associated with the 2021 drive through meeting costs, broken out by category.
29. Director Election and Meeting Costs. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 92. Provide the total costs of the election and meeting included for recovery in the adjusted test year by category.
30. Directors & Officers’ Liability Insurance. Refer to the Application generally. Provide the amount of Directors & Officers’ liability insurance included for recovery in the adjusted test year.
31. Directors & Officers’ Liability Insurance. Refer to the Application generally. Provide a description of what the policy covers and who it insures.
32. Employee Awards. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 62. The answer is not fully responsive. State whether the 2021 amount shown is the amount requested for recovery in the adjusted test year. If not, provide the total amount of employee awards requested for recovery in the adjusted test year.

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33. Payroll. Refer to Taylor County RECC's response to the Attorney General's First Request, Items 103 and 105.

- a. Reconcile the 60 FTE's in 2022 shown on Item 103 with the 2022 average number employee of 53.75 derived from Item 105 (Attachment).
- b. Provide the same reconciliation of 2021 FTEs/employees between the above-referenced two responses.
- c. Provide the Company's explanation of the difference between FTE (full time equivalents) and employees.

34. Payroll. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 102. The Attorney General originally requested the Company to provide information, in part, concerning merit, promotion, and step increases for each employee group.

- a. Explain how Taylor County RECC differs between a promotion and step increase.
- b. Explain if an employee is eligible for both a promotion and step increase, and if so, explain how and why in detail.
- c. Explain how the Company determines whether an employee receives a promotion and/or step increase.
- d. Explain how the size of a step increase is determined.

35. Legal Expense. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 91. The answer is not fully responsive.

- a. Provide the amount of legal expense for the adjusted test year.
- b. State whether the 2021 amount shown is the full amount requested for recovery in the adjusted test year.

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36. Non-Operating Margins-Other. Refer to the Direct Testimony of John Wolfram (“Wolfram Testimony”), Exhibit JW-2, page 1, Columns 2 – 3.
- a. Provide the source of these amounts.
 - b. Explain why there is a difference between the amounts in Columns 2 and 3.
37. Other Revenues. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 97.
- a. Explain the decrease in penalties-billing in 2020 and 2021 over the other years shown.
 - b. Explain the increase in penalties-billing in 2022 over the 2021 level.
 - c. Explain the decrease in reconnect & collection fee in 2020 over the other years shown.
 - d. Explain the increase in reconnect & collection fee in 2021 over the 2020 level.
 - e. Explain the increase in reconnect & collection fee in 2022 over the 2021 level.
 - f. Explain why no adjustments were made to other electric revenue in the test year.
38. Interest Expense. Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.03. Provide copies of the existing loan agreements for the loans on Schedule 1.03.
39. Interest Expense Advance Payment. Refer to Taylor County RECC’s Application, Exhibit 5 in Case No. 2012-0023.² Explain why the Advance Payment was deducted from the computation of long-term interest expense in the prior case but is included in the pending case.

² Case No. 2012-00023, *Application of Taylor County Rural Electric Cooperative Corporation for an Adjustment of Rates* (filed Aug. 16, 2012).

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40. Advance. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 89, which states these are amounts already spent and included in CWP. Provide an itemized list of what the advance funds have been spent on.
41. Interest Expense Advance Payment. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 89.
- a. Provide the date that the RUS loan was applied for.
 - b. Provide the date the loan was approved by the RUS.
 - c. What is the typical timeframe from to start to finish for applying for and receiving RUS funds?
 - d. Is the Company aware of any instances where the Commission allowed inclusion of similar proforma adjustments for interest expense for RUS funds not yet received? If so, provide copies of all decisions allowing the expense.
 - e. Explain the reason for any delays in receiving the funds from RUS.
 - f. Are there any scenarios where Taylor County RECC would not receive the funds requested? If so, provide a detailed explanation regarding the same.
 - g. Provide a copy of the referenced RUS report 219 with the pages identified that pertain to the RUS loan funding.
42. Interest Expense. Refer to the Direct Testimony of Jeffrey Williams ("Williams Testimony"), page 8, which states, "[a]dditionally, Taylor County is not meeting its loan covenants." Provide a comparison of the RUS required and actual coverage ratios for each of the years 2018, 2019, 2020, 2021, and 2022.

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43. Interest Expense. Refer to the Williams Testimony, page 8, which states, “[k]ey financial metrics have been degrading for a number of years.” Provide the actual key financial metrics for each of the years 2018, 2019, 2020, 2021, and 2022.
44. Interest Expense. Refer to the Williams Testimony, page 8, which states, “the TIER 2-of-3-year average is above RUS requirements.” Provide the TIER 2-of-3-year average and the calculations of the TIER 2-of-3-year average.
45. Interest Expense. Refer to Taylor County RECC’s Application, Exhibit 5 in Case No. 2012-00023.³ Did the Company remove interest on short term borrowings in the Wolfram Testimony, Exhibit JW-2, Schedule 1.03 as it did in the prior rate case? If not, explain why not and recalculate Schedule 1.03 removing the short-term interest expense.
46. ROW. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 126, and the response to the Commission Staff’s Second Request for Information (“Staff’s Second Request”), Item 1-b (excel). Explain why the annual amounts are different between the two documents.
47. ROW. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 125. Explain why the Company did not believe that it had to address safety and reliability related to right-of-way (“ROW”) clearing since the last rate case.
48. ROW. Refer to Taylor County RECC’s response to the Attorney General’s First Request, Item 126. Explain in detail what is included in the 2022 actual spending amount of \$1,254,886 given the significant increase in spending over the prior years.

³ *Id.*

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49. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Explain what the Total ROW expense amounts on cell 21 represent as 2021 costs are duplicated in the total.
50. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Provide a breakout of actual expenses by capital and expense for each of the years shown.
51. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 126. Provide the 2023 actual year-to-date ROW expense.
52. ROW. Refer to Taylor County RECC's response to the Staff's Second Request, Item 1(d).
- a. Provide the date when this ROW maintenance plan was developed.
 - b. Provide copies of the ROW maintenance plan for 2021 and 2022.
53. ROW. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 124(b), which states, "[a]lthough Taylor County RECC hasn't kept up with this cycle in the past, it has been in its vegetation management plan." Provide a copy of the vegetation management plan in effect during the last rate case.⁴
54. GPS Project Costs. Refer to Taylor County RECC's response to the Attorney General's First Request, Items 69 and 93. Confirm that the preliminary work for the GPS System project is not included for recovery in the adjusted test year, and indicate where it was removed.
55. Legal Expense. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 91, which is not fully responsive.

⁴ *Id.*

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- a. Confirm the 2021 amount is the full amount included for recovery in the adjusted test year. If not, provide the amount included in the adjusted test year.
 - b. Explain the reason for the significant increase in legal fees paid to Frost Brown Todd LLC in 2021 over the other years shown.
 - c. Provide a summary of the legal work that was performed by each law firm for 2022.
56. HSA/HRA Benefits. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 60. Explain the basis for the \$68,500 increase in HSA/HRA Benefits and provide supporting documentation.
57. 401(k). Refer to the Application generally. Provide the number of employees contributing to the 401(k) plan for each of the years 2018, 2019, 2020, 2021, 2022, and 2023 year-to-date.
58. 401(k). Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.11, lines 20 and 36.
- a. Are these employees still receiving workers' compensation?
 - b. Are 401(k) contributions taken from workers' compensation pay?
 - c. Identify the number of employees receiving workers' compensation for each of the years 2018, 2019, 2020, 2021, 2022 and 2023 year to date.
59. Workers' Compensation Expense. Refer to the Application generally. Provide the annual workers' compensation expense for each of the years 2018, 2019, 2020, 2021, 2022, and 2023 year to date.
60. 401(k). Refer to Taylor County RECC's response to the Attorney General's First Request, Item 36. When did the change to 16% contribution rate to the 401(k) take effect?

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61. 401(k). Refer to Taylor County RECC's response to the Attorney General's First Request, Item 36.
- a. Explain in detail how the Company determined that a 16% contribution rate was appropriate.
 - b. Explain in detail whether a 16% contribution rate is comparable to those utilized by other Kentucky utilities.
 - c. Provide copies of all documentation and/or studies that Taylor County RECC relies upon to justify a 16% contribution rate.
62. SBA/PPA Loan. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 65.
- a. Provide the dates that the funds were received.
 - b. Provide the dates that the funds received were recorded on the Company's books.
 - c. Provide copies of the audit procedures referenced.
63. SBA/PPA Loan. Refer to the Wolfram Testimony, Exhibit JW-2, Schedule 1.03. Provide copies of all the journal entries related to the SBA/PPA funds (receipt of funds, expenses incurred, loan forgiveness, reversing entries, etc.).
64. Meter testing. Refer to Taylor County RECC's response to the Attorney General's First Request, Item 130.
- a. Is the \$3,150 included in the adjusted test year?
 - b. State whether the adjusted test year includes the annual cost of average meters tested of \$116,833, or the \$30,370 sample meters tested, or both? Provide the total amount included for recovery in the adjusted test year.