COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST	**)**	
KENTUCKY POWER COOPERATIVE, INC.	**)**	
FOR A GENERAL ADJUSTMENT OF RATES,	**)**	**CASE NO.**
APPROVAL OF DEPRECIATION STUDY,	**)**	**2025-00208**
AMORTIZATION OF CERTAIN REGULATORY	**)**	
ASSETS AND OTHER GENERAL RELIEF	**)**	

RESPONSES TO ATTORNEY GENERAL AND NUCOR'S

SECOND INFORMATION REQUEST

TO EAST KENTUCKY POWER COOPERATIVE, INC.

DATED OCTOBER 1, 2025

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	))))))	**CASE NO. 2025-00208**

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Michelle K. Carpenter, being duly sworn, states that she has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG-Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Michelle K. Carpenter
Michelle K. Carpenter

Subscribed and sworn before me on this 9th day of October, 2025.

JOHN CHRISTIAN EVERLY
Notary Public
Commonwealth of Kentucky
Commission Number KYNP104251
My Commission Expires Aug 27, 2029

Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	))))))	**CASE NO. 2025-00208**

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Barry Lindeman, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG-Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Barry Lindeman

Subscribed and sworn before me on this 8th day of October, 2025.

JOHN CHRISTIAN EVERLY
Notary Public
Commonwealth of Kentucky
Commission Number KYNP104251
My Commission Expires Aug 27, 2029

Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	))))))	**CASE NO. 2025-00208**

CERTIFICATE

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND)

John J. Spanos, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG - Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

John J. Spanos

John J. Spanos

Subscribed and sworn before me on this 6th day of October, 2025.

Commonwealth of Pennsylvania - Notary Seal
Cheryl Ann Rutter, Notary Public
Cumberland County
My commission expires February 20, 2027
Commission number 1143028
Member, Pennsylvania Association of Notaries

Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	))))))	**CASE NO. 2025-00208**

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Thomas J. Stachnik, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG-Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Thomas J. Stachnik

Subscribed and sworn before me on this 8th day of October, 2025.

JOHN CHRISTIAN EVERLY
Notary Public
Commonwealth of Kentucky
Commission Number KYNP104251
My Commission Expires Aug 27, 2029

Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	)	**CASE NO. 2025-00208**

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Jacob R. Watson, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG-Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Jacob R. Watson

Subscribed and sworn before me on this 8th day of October, 2025.

JOHN CHRISTIAN EVERLY
Notary Public
Commonwealth of Kentucky
Commission Number KYNP104251
My Commission Expires Aug 27, 2029

Notary Public

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF EAST KENTUCKY POWER COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF RATES, APPROVAL OF DEPRECIATION STUDY, AMORTIZATION OF CERTAIN REGULATORY ASSETS AND OTHER GENERAL RELIEF	))))))	**CASE NO. 2025-00208**

CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF OLDHAM)

Jeffrey W, Wernert, Jr., being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the AG-Nucor's Second Request for Information in the above-referenced case dated October 1, 2025, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Jeffrey W. Wernert, Jr.

Subscribed and sworn before me on this 8th day of October, 2025.

Notary Public

CHASE BRINKSNEADER
Notary Public - State at Large
Kentucky
My Commission Expires Apr. 22, 2029
Notary ID KYNP99172

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 1
RESPONSIBLE PARTY: Jacob R. Watson

<u>Request 1.</u> Refer to the response to AG-Nucor 108(b) and the amounts paid for dues to certain organizations that engage in "covered activities." The following amounts were identified by EKPC as non-recoverable:

America's Power	$10,000
Edison Electric Institute (for USWAG Dues)	$319
Kentucky Coal Association	$209
NRECA	$53,298
Waterways Council Inc.	$1,615

a. With the exception of the removal of $10,000 for America's Power on proforma adjustment Schedule 1.15, confirm that none of these "non-recoverable" amounts were removed from expenses in the application in the determination of the revenue requirement. If not confirmed, identify the amount removed for each organization listed above and cite to the location or methodology for such removal.

b. Confirm that none of the remaining (not considered to be "non-recoverable") test year amounts associated with these organizations were removed from expenses in the application in the determination of the revenue requirement. If not confirmed, identify the amount removed for each organization listed above and cite to the location or methodology for such removal.

Response 1. EKPC believes this request should reference EKPC's response to AG-Nucor request 8(b) and is answering as such.

a. Confirmed.

b. Confirmed.

EAST KENTUCKY POWER COOPERATIVE, INC.

CASE NO. 2025-00208

SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025

REQUEST 2

RESPONSIBLE PARTIES: Thomas J. Stachnik, Jacob R. Watson, and Jeffrey W. Wernert, Jr

<u>Request 2.</u> Refer to Application Exhibit 16 Attachment JRW-1 Statement of Operations at Schedule 1.04 which lists the outstanding long-term debt issues as of December 31, 2023 and the computation of annualized interest costs as of December 31, 2023 and June 30, 2024. The overall long-term debt interest expense on line 206 was computed as of June 30, 2024 to be $115,237,654 and the amount associated with the Environmental Surcharge was reflected as $28,261,437, for a net normalized long-term debt interest expense on line 208 to be reflected in base rates of $86,976,217. Refer also to the attachment response to AG-Nucor 1-30(a), which provides the computation of annualized interest costs as of December 31, 2024 and June 30, 2025. The overall long-term debt interest expense as of December 31, 2024 was computed to be $116,393,287 and the amount associated with the Environmental Surcharge was reflected as $46,646,442, for a net normalized long-term debt interest expense to be associated with base rates of $69,746,845.

a. Explain all reasons why the annualized long-term debt interest expense amount associated with the Environmental Surcharge increased significantly from June 30, 2024 to

December 31, 2024, from $28,261,437 to $46,646,442, while the overall long-term debt interest expense increased by only a little over $1 million between the periods and causing the net normalized long-term debt interest expense associated with base rates to decrease from $86,976,217 down to $69,746,845.

b. Provide the calculation of the $28,261,437 in long-term debt interest expense associated with the Environmental Surcharge as of June 30, 2024. Provide in electronic format with all formulas intact.

c. Provide the calculation of the $46,646,442 in long-term debt interest expense associated with the Environmental Surcharge as of December 31, 2024. Provide in electronic format with all formulas intact. In addition, explain all reasons why this amount is substantially higher than the $28,262,437 amount referenced in subpart b.

d. Provide the calculation of the long-term debt rate of return, in electronic format with all formulas in place, included in the June 30, 2024 Environmental surcharge report (before application of 1.475 TIER) and the rate base used to calculate the rate of return for the month of June 2024. If the annualized effects of the debt interest return component (before application of 1.475 TIER) based on these amounts are different than the $28,261,437 cited in the question in subpart b., explain all reasons why.

e. Provide the long-term debt rate of return, in electronic format with all formulas in place, included in the December 31, 2024 Environmental surcharge report (before application of 1.475 TIER) and the rate base used to calculate the rate of return for the month of December 31, 2024. If the annualized effects of the debt interest return component (before application of 1.475

TIER) based on these amounts are different than the $46,646,442 cited in the question in subpart c., explain all reasons why.

f. Confirm that the actual long-term debt interest expense associated with the Environmental Surcharge for the twelve months ended December 31, 2024 was $47,046,890 as reported on line 203 of the attachment response to AG-Nucor 1-30(a). If not confirmed, provide the correct amount.

g. Provide the actual long-term debt interest expense associated with the Environmental Surcharge for each month and in total for 2023.

h. Provide the actual long-term debt interest expense associated with the Environmental Surcharge for each month and in total for 2024.

Response 2.

a. The methodology utilized to determine the interest expense exclusion related to the Environmental Surcharge is based on the methodology used to determine the weighted average cost of debt component of the rate of return on environmental compliance rate base. The net book value of the environmental surcharge projects that are financed with long-term debt is used in the determination of the weighted average cost of debt. This methodology is consistent with EKPC's filed Environmental Surcharge exclusion in case No. 2021-00103.[1] $28,261,437 is the debt portion of normalized interest expense based on the Net Book Value of Environmental Surcharge projects

[1] *Electronic Application of East Kentucky Power Cooperative, Inc. for a General Adjustment of Rates, Approval of Depreciation Study, Amortization of Certain Regulatory Assets, and Other General Relief*, Case No. 2021-00103, Application (filed April 6, 2021).

for the period ending December 31, 2023 pro-forma for the interest rates matching the notes funding the projects as of June 30, 2024.

The total Environmental Surcharge interest expense for December 31, 2023, is $38,824,556 and the normalized expense based on interest rates as of June 30, 2024, is $47,386,974. These amounts include the total interest paid for both debt and equity portions of EKPC's Environmental Surcharge interest expense. The more appropriate comparison would be the normalized June 30, 2024, amount of $47,386,974 to the December 31, 2024, value of $46,646,422 rather than the $28,261,437. When you compare these two values, the change is more in line with the overall interest expense increase of $1 million change in overall interest expense. More detail can be found in the response to part b below.

b. Please see attachment AG - Nucor *DR2 Request 2b – ES Interest Expense.xlsx*.

c. Please see attachment *AG – Nucor DR2 Request 2c and e - ES December 2024.xlsx* for the calculation of the interest expense amount associated with the Environmental Surcharge for December 31, 2024. As described in part a, the $28,261,437 represents the normalized cost of debt portion of the interest expense for the Environmental Surcharge for December 31, 2023 with updated interest rates for June 30, 2024 while the $46,646,422 represents actual Environmental Surcharge interest expense for December 31, 2024.

d. Please see attachment *AG – Nucor DR2 Request 2d - 2023-00177 Attachment TJS-1.xlsx.* The interest rate of 4.398% and the subsequent rate of return of 6.487% used in the June 2024 Environmental Surcharge filing was approved by the PSC in Case No. 2023-00177 by the Order dated January 11, 2024. As detailed in the provided attachment, those rates were calculated as of March 31, 2023. Rate base as filed in the monthly Environmental Surcharge filings for the expense month of June 2024 was $771,182,476. Differences in interest expense are due to changes in Outstanding ES gross plant balances, additional ES projects and changes in interest rates between March 31, 2023 and June 30, 2024.

e. Please see attachment *AG – Nucor DR2 Request 2c and e - ES December 2024.xlsx.*

f. Confirmed.

g. Please see attachment *AG – Nucor DR2 Request 2g-h - ES Debt by Month.xlsx.*

h. Please see attachment *AG – Nucor DR2 Request 2g-h - ES Debt by Month.xlsx.*

EAST KENTUCKY POWER COOPERATIVE, INC.

CASE NO. 2025-00208

SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025

REQUEST 3

RESPONSIBLE PARTY: Jacob R. Watson

Request 3. Provide copies of the June 30, 2024, December 31, 2024, and June 30, 2025 Environmental Surcharge Reports filed with the Commission in Excel format with all formulas in place.

Response 3. Please see the following attachments:

- *AG – Nucor DR2 Request 3 – June 2024.xlsx*
- *AG – Nucor DR2 Request 3 – December 2024.xlsx*
- *AG – Nucor DR2 Request 3 – June 2025.xlsx*

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 4
RESPONSIBLE PARTY: Michelle K. Carpenter

Request 4. Refer to Application Exhibit 16 Attachment JRW-1 Statement of Operations at page 1 of 36. Cite to the line number and description of expense in which the $18,264,609 generation maintenance regulatory asset expense deferral made during 2023 is contained in the 2023 test year actual amounts column. (Note: The Statement of Operations managerial report for the month and year ended December 31,2023 filed as Application Exhibit 36 at page 12 of 12 reflected ($18,264,609) with the line description "Generation Maintenance Regulatory Asset."

Response 4. The generation maintenance regulatory asset expense deferral made during test year 2023 of ($18,264,609) was recorded in Account 407401, Regulatory Credits-Generation Maintenance, which was ultimately included in the total of Depreciation/Amortization expense reported on line number 36 of Application Exhibit 16 Attachment JRW-1 Statement of Operations page 1 of 36.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 5
RESPONSIBLE PARTY: Michelle K. Carpenter

Request 5. Provide the amount of the Generation Maintenance Regulatory Asset as of December 31, 2024.

Response 5. The balance of the Generation Maintenance Regulatory Asset at December 31, 2024, was $28,491,605. This balance represents the total of all Generation Maintenance Regulatory Assets recorded from inception in 2022, as authorized in Case No. 2021-00103, through December 31, 2024.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 6
RESPONSIBLE PARTY: Michelle K. Carpenter

Request 6. Refer to Application Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.27 at lines 16 through 31. Provide the data and calculations for these lines for 2019, 2024, and to date in 2025 in the same format. Include any additional accounts and amounts applicable to generation maintenance for these additional periods not included in the data for years 2020 through 2023.

Response 6. Please see *AG-Nucor DR2 Request 6 – Generation Maintenance.xlsx* for data and calculations provided in the same format as Application Exhibit 16 Attachment JRW-1 Proforma Adjustment Schedule 1.27 at lines 16 through 31 for years 2019, 2024, and year-to-date August 31, 2025.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 7
RESPONSIBLE PARTIES: Objection- Legal; Response- Michelle K. Carpenter

Request 7. Refer to Application Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.21 at line 22 that shows unit outage insurance expense amounts recorded and paid out during 2023. Provide the unit outage insurance expense amounts recorded for each of the years 2020 through 2024 and to date in 2025.

Response 7. Objection. This request is overly broad and unduly burdensome and is seeking information that is not relevant to this proceeding since the test year is 2023. In addition, KRS 278.192(2)(c), entitles intervenors to information for the twelve-month period immediately prior to filing the application. Without waiving said objection, EKPC is providing the information for 2020 through August 2025.

A summary of unit outage insurance expense recorded for each of the years 2020 through 2024 and year-to-date August 31, 2025 is provided below.

Insurance Type	Year	Expense
Unit Outage Insurance	2020	$ 571,766
Unit Outage Insurance	2021	$ 661,951
Unit Outage Insurance	2022	$ 971,311
Unit Outage Insurance	2023	$ 1,158,740
Unit Outage Insurance	2024	$ 551,860
Unit Outage Insurance	YTD August 2025	$ 338,932

It should be noted that due to premiums becoming cost prohibitive, outage insurance was not renewed on July 1, 2024. Therefore, the expense shown for 2024 only covers the first six months of the year. EKPC then began exploring other alternatives to manage outage insurance risk and ultimately established a protected cell captive in April 2025. The year-to-date expense reported for 2025 only represents 4.5 months of expense related to a $890,000 reinsurance premium obtained by the protected cell captive. EKPC also paid the captive cell $3.8 million for coverage in the 2025-2026 policy year.

EAST KENTUCKY POWER COOPERATIVE, INC.

CASE NO. 2025-00208

SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025

REQUEST 8

RESPONSIBLE PARTIES: Objection- Legal; Response- Michelle K. Carpenter

__Request 8.__ Refer to Application Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.19 that shows the removal of outage insurance payout revenue in account 421.000 during the test year. Provide the outage insurance payout revenue recorded for each of the years 2020 through 2024 and to date in 2025.

__Response 8.__ Objection. This request is overly broad and unduly burdensome and is seeking information that is not relevant to this proceeding since the test year is 2023. In addition, KRS 278.192(2)(c), entitles intervenors to information for the twelve-month period immediately prior to filing the application. Without waiving said objection, EKPC is providing the information for 2020 through August 2025.

For the years 2020 through 2024 and to date in 2025, EKPC only recorded and received insurance proceeds from outage insurance in test year 2023. However, test year outage insurance revenue should have been reported as $4,666,981 rather than $4,691,458 on the Application, Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.19. Proceeds of $24,477 from a workers compensation claim were inadvertently included as outage insurance on the schedule.

EAST KENTUCKY POWER COOPERATIVE, INC.

CASE NO. 2025-00208

SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 9
RESPONSIBLE PARTY: Jacob R. Watson

Request 9. Refer to the listing of regulatory assets and liabilities provided in the attachment response to AG-Nucor 1-41 and to the removal of regulatory asset amortization expense in the Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.28. For each of the regulatory assets below, indicate whether the amortization expense is/was recovered through base rates, the ES, or the FAC. Also indicate whether there was any form of proforma to remove from the base revenue requirement the amortization expense in 2023 for any or part of those regulatory assets that are applicable to base rate recovery and are now fully amortized or expected to be fully amortized prior to 2028. If so, cite to the location of any such proforma adjustments. If not, explain why not.

a. Acct 182305 Other Regulatory Asset-RteCase (Case No. 2021-00103) – Monthly expense $20,624.83 ended September 2024.

b. Acct 182306 Other Regulatory Asset-SM CFB (Case No. 2010-00409) – Monthly expense $886,974.49 ending December 2026.

c. Acct 182350 Other Reg A-Spurlock 2019 Major (Case No. 2021-00103) – Monthly expense $75,460.25 ending December 2027.

Response 9.

a. As of the test year, and 6 months following the test year, this regulatory asset was not fully amortized. There was no pro-forma adjustment made to remove this.

b. This regulatory asset does not fully amortize until December 2026. There was no pro-forma adjustment made to remove this.

c. This regulatory asset does not fully amortize until December 2027. There was no pro-forma adjustment made to remove this.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 10
RESPONSIBLE PARTY: John J. Spanos

Request 10. Refer to the attachment response to AG-Nucor 42(b) which provided in electronic format the calculations of estimated decommissioning costs for the production plant by site location and/or generating unit, the amount of escalation of current dollar estimated decommissioning costs to future dollars, and the calculation of the weighted terminal net salvage and weighted interim net salvage percentages. Since the escalation amounts are values and not the result of a calculation in the spreadsheet provided, indicate the escalation factor used to move the estimated decommissioning costs in current dollars forward to future dollars coinciding with the year of probable retirement for each unit.

Response 10. The escalation rate of 2.5% was utilized in the calculation up to the retirement date of each location. The escalation rate used in the terminal net salvage calculation is supported by the CPI data series, which are available at www.bls.gov and long-term CPI forecasts, which are available from the Federal Reserve Bank of Philadelphia's Livingston Survey. This can be located at https://www.philadelphiafed.org/research-and-data/real-time-center/livingston-survey.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 11
RESPONSIBLE PARTY: Jacob R. Watson

Request 11. Refer to attachment CONFIDENTIAL AG - Nucor DR1 Request 18 – Monthly Member Data.xlsx for monthly data. Confirm the customer counts for each member cooperative are shown rounded to thousands. Provide a revised version of this attachment with the customer counts unrounded.

Response 11. The customer counts displayed are not rounded. EKPC serves 16 Owner-Members (customers). The data presented in the referenced attachment is the number of retail members or load centers that EKPC bills under each rate class by Owner-Member. For instance, the values presented for Rate E are the load center, or substations, that are billed by EKPC to that Owner-Member.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 12
RESPONSIBLE PARTIES: Jacob R. Watson and Michelle K. Carpenter

Request 12. Refer to Application Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.24 which shows the removal of capacity performance payments and penalties from PJM as a result of "FERC Settlement for Winter Storm Elliott ("WSE"). The schedule indicates that $1,892,055 in net penalties were removed from test year revenues as well as $22,387,489 in net bonuses.

a. Explain all reasons why the net penalties amount was not netted against the bonuses amount instead of being additive as part of the adjustment.

b. Provide a summary that shows all individual postings to the various components of penalties and bonuses as depicted on Schedule 1.24. Indicate the account number for which each entry was posted and whether it was posted as a debit or a credit.

Response 12.

a. WSE occurred in December 2022, and sufficient information was available at that time to accrue estimated penalties of $19.5 million and estimated capacity performance insurance proceeds of $13.7 million at year-end, which netted to a debit, or reduction, to capacity revenue of approximately $5.8 million in 2022. Because estimated penalties and associated insurance proceeds were recorded in 2022, subsequent true-up adjustments in 2023, including the entry to record an estimated 31.7% reduction in penalties (and corresponding reduction in insurance proceeds) per the FERC settlement in December 2023, resulted in a net credit, or increase, to capacity revenue for 2023 of $1.9 million. Conversely, performance bonuses were contingent upon penalties collected by PJM and adequate information was not available in 2022 to accrue as revenue. Therefore, bonuses were recognized as revenue when received in 2023 and were adjusted for the estimated 31.7% reduction in penalties per the FERC settlement in December 2023, which resulted in a net credit, or increase, to capacity revenue of $22.4 million in 2023.

b. Please see attached *AG – Nucor DR2 Request 12b – Summary of WSE Penalties and Bonuses.pdf.* for a summary of individual postings to Account 447251, Miscellaneous Capacity Sales, related to WSE penalties and bonuses.

EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2025-00208
SECOND REQUEST FOR INFORMATION RESPONSE

ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 13
RESPONSIBLE PARTIES: Objection- Legal; Response- Jacob R. Watson

Request 13. Refer to the trial balances provided in response to AG-Nucor 1-29 and further to the amounts of Off-System Sales revenues recorded in account 447250 for the years 2022 through July 2025 as shown below. Refer also to Application Exhibit 16 Attachment JRW-1 proforma adjustment Schedule 1.03 that shows the Environmental Surcharge removal of Off-System Sales of $657,368 during the test year.

12 Months Ended December 31, 2022	$90,886,702
12 Months Ended December 31, 2023	$19,026,705
12 Months Ended December 31, 2024	$39,910,294
7 Months Ended July 31, 2025	$52,890,233

a. Explain all known reasons why the amount of Off-System Sales revenues were so much lower during the test year twelve months ended December 31, 2023 than in any other year and why that amount should be considered a recurring level in the determination of the revenue requirement.

b. Provide the amounts of Off-System Sales associated with the Environmental Surcharge for the 12 months Ended December 31, 2022, the 12 months Ended December 31, 2024, and the 7 months Ended July 31, 2025.

c. Indicate if the amounts recorded to account 447250 are net of the fuel and other variable expenses incurred for the sales. Regardless, provide for each of the time periods above the gross revenues separated into capacity revenues and energy revenues, the fuel and other non-fuel variable expenses separated into expense categories by FERC expense account, and the net margins for capacity sales revenues and for energy sales revenues.

Response 13.

a. PJM is the recipient of EKPC's off-system sales. As such, EKPC's off-system sales are driven by market prices within PJM and economic dispatch of EKPC's generation. There is a litany of variables that could impact market prices within PJM varying from fuel costs, outages (both generation and transmission), to electric usage. The largest contributor to the decreased prices was the cost of fuel, primarily natural gas and coal. The fuel cost components of the Locational Marginal Price ("LMP"), which include the sum of gas, coal, oil, landfill gas, and consumables, decreased by $29.89 per MWh, accounting for 60.9 percent of the total decrease in total weighted average LMP from 2022. This represents the most significant single factor in the price reduction. The emissions cost components of LMP also contributed to the price decline, decreasing by $1.87 per MWh, which represented 3.8 percent of the total decrease in LMP. The transmission constraint penalty factor component decreased by $3.01 per MWh, contributing 6.1 percent of the decrease in LMP. This suggests improved transmission system efficiency or reduced congestion during 2023. In 2022, events in the global fuel market placed an upward pressure on gas prices which then increased coal prices. While 2023 market prices look abnormally low, it is worth noting that 2022 prices were abnormally high.

While off-system sales were lower due to lower market prices, EKPC's buy-all sell-all operations in PJM means that EKPC's costs were also lower in the test year. In keeping costs and revenues on a consistent basis, a test year needs to remain intact. Pairing a different test year expense with a different year's off-system sales revenue would not be appropriate. There is no guarantee of the level of off-system sales EKPC can achieve from year to year. The 2023 test year, in total, is still a good representation of EKPC's costs and revenues.

b. Objection. This request is overly broad and unduly burdensome and is seeking information that is not relevant to this proceeding since the test year is 2023. Without waiving said objection, EKPC provides the information for 2024 through July 2025. See the table below.

Month	Off-System Sales Revenues	Surcharge Factor	Off-System Sales Surcharge
January 2024	$811,098	15.32%	$124,260
February	$147,451	10.82%	$15,954
March	$11,505	14.76%	$1,698
April	$684,444	17.80%	$121,831
May	$2,091,031	21.56%	$450,826
June	$716,780	19.72%	$141,349
July	$2,220,632	17.50%	$388,611
August	$1,723,761	17.97%	$309,760
September	$120,768	17.98%	$21,714
October	$55,678	19.11%	$10,640
November	$24,213	22.64%	$5,482
December 2024	$686,543	20.67%	$141,908
January 2025	$2,714,674	15.60%	$423,489
February	$1,282,373	8.84%	$113,362
March	$40,470	12.21%	$4,941
April	$748,927	18.31%	$137,128
May	$1,908,741	21.47%	$409,807
June	$10,302,785	24.65%	$2,539,636
July 2025	$8,796,109	22.51%	$1,980,004

c. Only off-system energy sales are included in account 447250. For accounting purposes, EKPC follows FERC Order No. 668 whereby energy transactions in each market are netted for each hour to determine if EKPC is a net seller or net purchaser, with the resulting net seller activity for each market recorded in account 447250. Expenses associated with off-system sales are not separately identified in EKPC's accounting records and therefore, the fuel and other non-fuel variable expenses attributable to off-system sales by FERC expense account and resulting net margin cannot be provided.

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REQUEST 14
RESPONSIBLE PARTY: Jacob R. Watson

Request 14. Refer to the response to AG/Nucor Request 17. Provide the workpapers, in Excel with all formulas intact, supporting the table of weather normalized peaks.

Response 14. In response to AG/Nucor Request 17, EKPC did not provide a table of weather normalized peaks. Heating and cooling degree days were provided in a supplemental response to Request 17. However, EKPC is providing two Excel files that support the normalization of peaks for 2023 and 2024. Please see attachments *AG - Nucor DR2 Request 14 - 2023 Weather Normalization of Peaks.xlsx* and *AG - Nucor DR2 Request 14 - 2024 Weather Normalization of Peaks.xlsx.*

Because day-of-week effects influence peak formation, EKPC applies adjustments when a system peak occurs on a weekend. A weekend adjustment was included in the 2023 weather-normalized load but was mis-applied in February 2023 as previously provided in Response 77 to AG-Nucor's first data request; weekend adjustments were not included in the 2024 results.

Accordingly, peaks that fell on weekends in 2024 would have been higher if the same temperature conditions had occurred on a weekday.

While EKPC provides the methodology behind the normalization of peaks, it is worth noting that the data provided is not billing peaks and could not be used in support of weather normalizing revenues.

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REQUEST 15
RESPONSIBLE PARTIES: Jacob R. Watson and Jeffrey W. Wernert, Jr

Request 15. Refer to the response to AG/Nucor Request 90. Provide the following information:

a. An explanation of the deviation band.

b. The workpapers supporting the calculation of the market energy charges based on the AEP-Dayton Hub Daily Index and the losses.

c. The monthly amounts and supporting documents of the costs excluded from the FAC because they are attributable to the Special Contract Pumping service.

d. If the amounts provided in Item c. above do not match the specific assignment of energy costs to the Special Contract Pumping class in the cost of service study, provide a reconciliation.

Response 15.

a. The deviation band is defined as plus or minus the greater of either 1.5 percent of the scheduled transaction or 2 MW. The deviation band serves as a threshold for determining when Energy Imbalance Service is required. Specifically, Energy Imbalance Service is provided when the difference between the scheduled and actual delivery of energy to the load over a single hour exceeds this deviation band. This mechanism helps manage the inherent variability between planned and actual energy deliveries.

b. Please see the attachment *AG – Nucor DR2 Request 15b- Pumping Service Energy Calculation.xlsx* for an example of the market energy charge calculation based on the AEP-Dayton Hub and losses for one given hour.

c. Please see the attachment *AG – Nucor DR2 Request 15c - Pumping Service FAC Exclusions.pdf* for a summary of monthly FAC cost exclusions attributed to Special Contract Pumping Service, along with corresponding supporting documentation.

d. The specific assignment of energy costs in the cost-of-service study for the Special Contract Pumping Stations class come from the billed amounts for energy to the pumping stations which came to $11,037,293. These billings are based on the PJM market purchases plus the deviation band adder that were passed through directly to the pumping stations during the test period. The FAC exclusions shown in item c were not billed directly to the pumping stations and therefore was not a part of the directly assigned cost in the cost-of-service study.

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ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 16
RESPONSIBLE PARTY: Jeffrey W. Wernert, Jr

Request 16. Refer to the response to AG/Nucor Request 95 ("The 10-minute interruptible demand was credited at the $5.60/kW proposed interruptible credit…").

a. Provide an explanation of why the 10-miniute credit was not set at the $6.22/kW month rate that is actually included in the Large Special Contract rate.

b. Confirm that by using a credit of $5.60/kW month for the Large Special Contract rate in this cost-of-service study, the difference between the actual credit of $0.62/kW month ($6.22 - $5.60) is being charged as a cost to the Large Special Contract customer in the EKPC cost-of-service study.

Response 16.

a. The calculation used in the Allocation tab of the COSS represents the imputed total expense savings that each kW of interruptible load gives to EKPC based on the Interruptible Credit analysis sponsored by Mr. Watson in Exhibit JRW-3. Based on the analysis in JRW-3, EKPC's imputed savings are $5.54/kW and since EKPC is not proposing to change the interruptible credit in this proceeding, this savings was rounded up to $5.60/kW to match the existing interruptible credits in Rate D. Based on EKPC's internal evaluation and PJM's capacity pricing rules, EKPC does not receive any additional revenue or expense savings from a 10-minute interruptible kW as compared to a 30-minute interruptible kW. Therefore, the imputed expense savings per kW for the 10-minute interruptible kW for the Large Special Contract was based on $5.60/kW rather than the $6.22/kW that is currently received under the Large Special Contract tariff because that represents a more accurate estimate of the expense savings realized by EKPC.

b. The $0.62/kW difference between the actual credit being applied to the Large Special Contract and the imputed expense savings by EKPC is reflected in the revenues for the Large Special Contract rate class in the COSS. The net effect results in lower margins provided to EKPC from the Large Special Contract class since the imputed expense savings are less than the actual credit being given to the Large Special Contract class.

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REQUEST 17
RESPONSIBLE PARTY: Jacob R. Watson

Request 17. Refer to the response to AG/Nucor Request 97. Provide the current EKPC OATT Network Transmission rate applicable to EKPC.

Response 17. EKPC's OATT Network Transmission rates are presented in the table below.

$ per kW Month

	2023	**2024**	**2025**
January	2.356	2.899	2.568
February	2.356	2.899	2.568
March	2.356	2.899	2.568
April	2.356	2.899	2.568
May	2.356	2.899	2.568
June	2.899	2.568	
July	2.899	2.568	
August	2.899	2.568	
September	2.899	2.568	
October	2.899	2.568	
November	2.899	2.568	
December	2.899	2.568	

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REQUEST 18

RESPONSIBLE PARTY: Jeffrey W. Wernert, Jr

Request 18. Refer to the response to AG/Nucor Request 98. Provide a narrative explanation for why it is appropriate that the Special Contract Pumping Stations class is allocated a share of Off-System Sales revenue in the Cost of Service Study if it is not served by internal generation capacity.

Response 18. From a cost-of-service perspective, Off-System sales are generally allocated as a revenue credit which reduces the total energy-related revenue requirement for each of the utility's rate classes. In EKPC's Cost-of-Service Study ("COSS"), Off-System Sales revenues were allocated as a credit to all rate classes based on their energy purchases during the 2023 Test Year including the Pumping Stations. While the Pumping Stations are not served directly by EKPC's generation resources, the Off System sales revenues serve to lower all EKPC's member's energy costs and lower the total revenue requirement needed by EKPC in this proceeding.

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REQUEST 19
RESPONSIBLE PARTY: Jeffrey W. Wernert, Jr

Request 19. Refer to the response to AG/Nucor Request 99. The referenced response (to Item 78) does not provide the requested information.

a. Provide a narrative explanation of how the costs of Spurlock 1 and Spurlock 2 which are specifically assigned to Steam Service are calculated.

b. Provide workpapers supporting the test year amounts of the specific assignments.

Response 19.

a. EKPC is required to provide a contracted amount of steam for the Steam Service member. To calculate the demand-related costs associated with the Steam Service member, the steam service requirement is divided by the total BTU capacity of Spurlock 1 & 2 to determine the pro-rata percentage of steam output that is being utilized by the Steam Service member. This percentage is then applied to the steam-related plant balances for Spurlock 1 & 2, net of Environmental Surcharge balances, to determine the specifically assigned demand-related costs for the Steam Service member. This resulted in $20,443,505 of steam production demand-related plant costs being specifically assigned to the Steam Service rate class in the COSS. The same pro-rata percentage for steam output was also applied to the Spurlock 1 & 2 transmission switchyard plant costs. This allocated an additional $1,774,978 in transmission demand-related plant to the Steam Service rate class. Energy-related costs for the Steam Service rate class were allocated based on an equivalent energy amount using conversion ratio applied to the annual steam provided by EKPC during the 2023 test period.

b. Please see attachments *AG - Nucor DR2 Request 19b - Spurlock Steam.xlsx* and *AG - Nucor DR2 Request 19b - Spurlock Switchyard.xlsx*.

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REQUEST 20

RESPONSIBLE PARTY: Jacob R. Watson

<u>Request 20.</u> Refer to the response to AG/Nucor Request 118. Provide tables (a) and (b) provided in the response, updated to reflect 2024 and the 2025 PJM delivery year, including any adjustments for ELCC.

<u>Response 20.</u> Please see the supplemental response to AG-Nucor Request 118 as filed on September 26, 2025. The supplemental response was updated to include the 2024/2025 delivery year. As noted in supplemental response to request 118(d), ELCC Ratings were not applicable in the PJM delivery years 2022/2023, 2023/2024, or 2024/2025.

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REQUEST 21

RESPONSIBLE PARTY: Jeffrey W. Wernert, Jr

Request 21. Provide a narrative explanation of why Steam Service should be allocated Off-System sales revenue.

Response 21. Please see response to Item 19.

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ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 22
RESPONSIBLE PARTY: Jacob R. Watson

Request 22. Provide, by month, the 2023 test year amount of PJM locational reliability charges that are directly attributable to the Special Contract Pumping Stations load. Include the $/MW-day charge, the Pumping load MW and the total expense for each month. Provide the data in an Excel spreadsheet.

Response 22. Please see attachment *AG-Nucor DR2 Request 22 - Pumping Station UCAP and Cost – 2023.xlsx*.

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ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 23
RESPONSIBLE PARTY: Barry Lindeman

Request 23. Refer to the attachment response to AG-Nucor 1-60 which provides the full and part-time headcount for the years 2021 through 2024 and each month in 2025 with available information. EKPC had a total headcount summing to 702 (691 full-time and 11 part-time) as of December 31, 2022. EKPC had a total headcount summing to 758 (735 full-time and 23 part-time) as of December 31, 2023 and headcount continued to grow thereafter. Describe all reasons why there is such a large increase in full-time and part-time employees, summing to 56 additions, during 2023.

Response 23. In addition to normal workplace attrition, the following reasons lead to the additional headcount reported from December 31, 2022 to December 31, 2023:

1. EKPC experienced a large number of retirements as of December 31, 2022.

2. Executive staff made the strategic decision to add new positions to several key departments of the organization to mitigate risk to our member systems.

3. EKPC expanded the use of coop students and student internships in an effort to create a talent pool for future employment opportunities.

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REQUEST 24
RESPONSIBLE PARTY: Barry Lindeman

Request 24. Refer to the attachment response to AG-Nucor 1-60 which provides the full and part-time headcount for the years 2021 through 2024 and each month in 2025 with available information. EKPC had a total headcount at its headquarters summing to 318 (309 full-time and 9 part-time) as of December 31, 2022. EKPC had a total headcount at its headquarters summing to 352 (333 full-time and 19 part-time) as of December 31, 2023 and headcount continued to grow thereafter. Describe all reasons why there is such a large increase in full-time and part-time employees at EKPC's headquarters, summing to 34 additions, during 2023.

Response 24. Refer to Response 23 above.

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REQUEST 25
RESPONSIBLE PARTIES: Michelle K. Carpenter and Thomas J. Stachnik

<u>Request 25.</u> Refer to the line 27 Cash-General Funds and line 30 Temporary Cash Investments on Application_Exhibit_16_–_Attachment_JRW-2_Balance_Sheet showing the balances at December 31, 2023 and proforma adjustments to those balances ("Balance Sheet Proposed Proforma Adjustments"). Refer also to Schedule 1.05 Normalize Interest Income.

a. Reconcile the amounts in the column labeled Balance as of 12/31/2023 shown on Schedule 1.05 to the amounts on line 27 and line 30 shown on the Balance Sheet Proposed Proforma Adjustments.

b. Explain why the Company had $77,868,887 million in Cash-General Funds and $215,000,000 in Temporary Investments at December 31, 2023.

c. Indicate what portion of the amounts cited in part (b) of this question were due to outstanding debt financing. Provide this information by debt issue, if available at that level of detail. Explain your response. Provide your calculations and describe the methodology and rationale for your calculations in response to this question.

Response 25.

a. Please see attached *AG – Nucor DR2 Request 25a – Cash Reconciliation.xlsx* for the reconciliation of amounts in the column labeled Balance as of 12/31/2023 shown on Schedule 1.05 Normalize Interest Income to the amounts on line 27, Cash – General Funds, and line 30, Temporary Investments shown on the Balance Sheet Proposed Proforma Adjustments on Application Exhibit 16 Attachment JRW-2 Balance Sheet. It should be noted that Schedule 1.05 includes all interest-bearing accounts, regardless of balance sheet classification, whereas the accounts are grouped on the Balance Sheet as prescribed by the Rural Utilities Service for Form 12 reporting. Accordingly, the amount reported on line 27 of the Balance Sheet Proposed Proforma Adjustments includes both interest-bearing cash accounts and non-interest-bearing cash accounts with general ledger account numbers in the 131100 series and 135000 series. Line 30 of the Balance Sheet Proposed Proforma Adjustments only includes general ledger account number 136001.

b. EKPC maintains these balances to provide liquidity for its operating needs. EKPC generally targets 60 to 100 days of operating expenses in cash, cash equivalents, and short-term investments. This amount changes from time to time, depending on working capital and planning requirements. Having this available liquidity allows EKPC to maintain sufficient financial flexibility and is comparable to other credit rated wholesale electric providers. At year-end 2023, with the balances noted in the data request for General Funds and Short-Term Investments, EKPC achieved 133 days cash on hand. According to Fitch's U.S. Public Power Peer Review Report, published July 2024, 'A' rated wholesale electric providers maintained a median of 117 days of cash on hand, while 'BBB' rated wholesale electric providers maintained a median of 135 days.

c. The entire amount of these investments is not directly financed, and balances fluctuate as EKPC receives and disburses cash. In December 2023, EKPC received a $52.5 million RUS advance at the end of the month that created a higher than typical year-end cash balance and drove liquidity balances past 100 days cash on hand (though still comparable to other similarly rated Cooperatives). Liquidity balances settled back down to 75 days cash on hand the following month (January 2024).

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REQUEST 26
RESPONSIBLE PARTY: Jacob R. Watson

<u>Request 26.</u> Refer to the response and supplemental response to AG-Nucor 1-16. The question references the Direct Testimony of Anthony Campbell at 7 wherein he addresses Amendment 5 to the Company's Wholesale Power Contract (WPC) extending the term of the WPC to January 1, 2068 and states: "Amendment 5 extends the term of the current WPC to January 1, 2068 – an additional seventeen years over the prior term. This will allow EKPC to borrow money from RUS at lower rates and depreciate assets for a longer period of time, which will help to keep rates lower for Owner-Members and their retail members." The supplemental response states that "Depreciation of existing assets was not impacted by the extension of the WPC." The supplemental response also states that "Extending the WPC did not impact the remaining useful like of existing equipment."

a. Explain what Witness Campbell means in his testimony that Amendment 5 . . . will allow EKPC to . . . depreciate assets for a longer period of time."

b. Explain why the statements "depreciation of existing assets was not impacted by the extension of the WPC" and "[e]xtending the WPC did not impact the remaining useful life of existing equipment" do not directly contradict the referenced testimony of Witness Campbell.

c. Indicate whether Witness Campbell or any other Company witness discussed with Company witness Spanos how Amendment 5 did, would, or should affect the depreciation of the Company's assets over a "longer period of time." If there was no such communication to Witness Spanos, then explain why this was never communicated.

<u>Response 26.</u>

a. Please see the supplemental response to AG-Nucor request 16 filed on September 24, 2025. Mr. Campbell's testimony indicates that the extension of the WPCs will allow EKPC to secure RUS loans with a longer amortization period. Mr. Campbell did not indicate any change to the terms of existing RUS loans or depreciation of existing assets. The testimony supports future loans and future depreciation of future assets. Without the extension of the WPC, loans to support future projects would need a maturity date of January 1, 2051. That would mean all future assets would also need to be fully depreciated by the end of the prior WPC.

b. This does not contradict the testimony of Mr. Campbell as he was not discussing the depreciation of current assets. Mr. Campbell was discussing future RUS loans being amortized over a longer period than was previously possible, as well as the depreciable life of future assets being longer than was previously possible.

c. Mr. Campbell, nor any other EKPC witness, discussed the extension of the WPC with Mr. Spanos. As discussed in response to AG-Nucor request 16 and the supplemental response filed on September 24, 2025, the extension of the WPC does not have any implication on previously planted assets or the amortization of their existing loans.

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ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 27
RESPONSIBLE PARTY: Michelle K. Carpenter

Request 27. Refer to the response and supplemental response to AG-KIUC 1-45. Provide the interim net salvage for all electric plant assets excluded from accumulated depreciation and recorded as regulatory liabilities for GAAP accounting purposes at December 31, 2022 and each month thereafter for which actual information is available.

Response 27. It is EKPC's accounting policy to record a regulatory liability when accruals of non-asset retirement obligation (non-ARO) removal cost components in approved depreciation rates are in excess of actual removal costs charged to accumulated depreciation. To date, accruals have not exceeded actual removal costs incurred, and accordingly, no regulatory liability has been recorded.

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REQUEST 28
RESPONSIBLE PARTY: Jeffrey W. Wernert, Jr

Request 28. With reference to Exhibit JWW-3 and the response to AG-Nucor 1, Request 82a, provide a narrative explanation for the decision to determine the Rate G NCP coincident with the Large Special Contract class NCP, rather than treating Rate G as a separate rate class.

Response 28. In the initial data set that was used to develop the Average and Excess allocation, Rate G and the Large Special Contract were combined into a single class. This led to the combined class's NCP falling on the same hour as the peak for the Large Special Contract class with the remainder assigned to Rate G as shown in Exhibit JWW-3. Rate G should have been treated as a separate rate class and therefore a correction should be made to the Excess Demand allocator for Rate G. Please see attachment *AG - Nucor DR2 Request 28 - Corrected JWW-1 and JWW-2.xlsx* and *AG - Nucor DR2 Request 28 - Corrected JWW-3.xlsx* for revisions of Exhibits JWW-2 and JWW-3 which correct the Rate G NCP demand to 103,014 kW.

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ATTORNEY GENERAL AND NUCOR'S REQUEST DATED OCTOBER 1, 2025
REQUEST 29
RESPONSIBLE PARTY: Jacob R. Watson

Request 29. Provide EKPC's Network Integrated Transmission Service rates that would be applicable to providing market based transmission service to the Contract Pumping Service load, by month, for 2023, 2024 and 2025.

Response 29. EKPC's Network Integrated Transmission Service rates are presented by month in the table below.

$ per kW Month

	2023	**2024**	**2025**
January	2.356	2.899	2.568
February	2.356	2.899	2.568
March	2.356	2.899	2.568
April	2.356	2.899	2.568
May	2.356	2.899	2.568
June	2.899	2.568	
July	2.899	2.568	
August	2.899	2.568	
September	2.899	2.568	
October	2.899	2.568	
November	2.899	2.568	
December	2.899	2.568	