COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

JOINT SUPPLEMENTAL DATA REQUESTS OF THE ATTORNEY GENERAL AND NUCOR

The intervenors, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention ["OAG"], and Nucor hereby submit the following Joint Supplemental Data Requests to East Kentucky Power Cooperative ["EKPC" or "the Company"], to be answered by the date specified in the Commission's Orders of Procedure, 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 request 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. The OAG-Nucor can provide counsel for EKPC with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the Companies receive or generate 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, request clarification directly from Counsel for OAG-Nucor.

(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, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify OAG-Nucor as soon as possible.

(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 Companies, 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,

RUSSELL COLEMAN
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Certificate of Service

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record.

This 1st day of October, 2025

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Assistant Attorney General

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1. 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.

2. 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.

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.

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."

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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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

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.

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.

20. 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.

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

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.

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.

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.

25. 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.

26. 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.

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.

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.

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.