COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

GENERAL ADJUSTMENT OF ELECTRIC RATES OF EAST KENTUCKY POWER COOPERATIVE, INC.	))	CASE NO. 2008-00409

SECOND DATA REQUEST OF COMMISSION STAFF TO EAST KENTUCKY POWER COOPERATIVE, INC.

Pursuant to 807 KAR 5:001, East Kentucky Power Cooperative, Inc. ("East Kentucky") is requested to file with the Commission the original and 9 copies of the following information, with a copy to all parties of record. The information requested herein is due by January 8, 2009. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the 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.

East Kentucky shall make timely amendment to any prior responses if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which East Kentucky fails or refuses to furnish all or part of the requested information, it shall

provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Refer to the information at Tab 19 in Volume 1 of East Kentucky's application which shows the financial data for the forecasted test period as adjustments to the base period.

a. The first line under Operations Expenses shows Production Costs – Excludes Fuel increasing by $10.4 million, or nearly 18 percent, from the base period to the forecasted test period. Explain thoroughly why this cost category is expected to increase by this magnitude.

b. All 12 months of the forecasted test period include the operation of Spurlock Unit No. 4 ("Spurlock 4"), which is described elsewhere as resulting in East Kentucky reducing its reliance on purchased power to meet its members' demands. Provide a detailed description of the process used to develop the forecasted level of (1) fuel costs, which is 42 percent ($126.7 million) greater than the level of fuel costs in the base period and (2) purchased power, which is 55 percent ($94.7 million) less than the level of purchased power in the base period.

c. The level of administrative and general expenses in the forecasted test period of $26.7 million is 11 percent greater than the level included in the base

period of $24.0 million. Explain thoroughly why this expense is expected to increase by this amount.

d. Production maintenance expense is $48.7 million in the forecasted test period, which is nearly 19 percent lower than the $60.0 million included in the base period. Explain thoroughly why this expense is expected to decrease by this amount.

e. Depreciation/amortization expense is $20.7 million (47 percent) greater in the forecasted test period than in the base period. Provide a breakdown of this increase which identifies how much is related to Spurlock 4 or other items of utility plant which go into service after the base period, and how much is for the normalization of depreciation expense on plant in service by the end of the base period.

2. Refer to the first complete sentence on page 5 of the Testimony of Robert M. Marshall ("Marshall Testimony") concerning East Kentucky's possible failure to meet its 2009 debt covenants if an increase in its rates is delayed even a month or two. Reconcile this statement with item 2 of East Kentucky's response to the data requests made at the November 13, 2008 informal conference held in this case.

3. Refer to the answer beginning on line 19 of page 6 and continuing to line 1 on page 7 of the Marshall Testimony. Provide a detailed description of each of the cost containment initiatives identified in the answer.

4. Refer to the answer in the middle of page 9 of the Marshall Testimony, which refers to East Kentucky's new rates being passed through on a proportional basis when they are implemented in this case and "[a]dopting a new cost-based rate structure beginning one year later."

a. Explain whether East Kentucky intends for the Commission to rule on the proposed cost-based rate structure, which is referred to elsewhere in the application as Phase Two Rates, in this proceeding.

b. The pass-through applications filed by East Kentucky's sixteen member cooperatives do not include Phase Two retail rates. When, approximately, are their applications for authority to implement Phase Two rates expected to be filed?

5. Refer to page 2 of the Testimony of David G. Eames ("Eames Testimony") concerning the basis for East Kentucky's requested increase in rates. Among other things, the answer beginning on line 10 refers to the scheduled installation of two combustion turbines ("CTs") at the Smith Station in October of 2009. That installation will occur five months into East Kentucky's proposed test year. Explain whether the proposed forecasted test year includes 12 months of costs for the two CTs or only costs for the period October 2009 through May 2010. Provide references to documents, schedules, etc. in the application which support the explanation.

6. Refer to Eames Exhibit 1. Provide this exhibit in at least a 10 point font.

7. Refer to pages 4-5 of the Testimony of Jonathan Andrew Don regarding his discussion of the conditions of the credit markets since September 2008.

a. Identify and describe any changes, positive or negative, in credit markets since late October of 2008, which Mr. Don believes would impact the basis point spread or the closing fees he believes would have applied to East Kentucky as of October 20, 2008.

b. Explain in detail why Mr. Don believes a new credit facility would be for a term of only one year as compared to the five-year term of East Kentucky's existing private credit facility.

8. Refer to page 4 of the Testimony of Daniel M. Walker ("Walker Testimony") and Exhibit DMW-2. For each of the five categories that ratings agencies use to evaluate cooperative utilities, provide a direct comparison of East Kentucky's category profile with those of the other cooperatives in the reference group.

9. Refer to the text on page 6 of the Walker Testimony, specifically, the discussion under the heading Flexibility to Change Rates/Regulatory Environment.

a. Provide a copy of the Moody's document that supports the statement, "In Moody's evaluation of risk, financial performance and rate flexibility account for 60% of the credit evaluation."

b. Earlier in the testimony, Mr. Walker refers to the other major rating agencies, Standard & Poors ("S&P") and Fitch. Provide the percentages of their credit evaluations which S&P and Fitch assign to these two evaluation areas.

10. Refer to the text on page 6 of the Walker Testimony, specifically, the discussion under the heading Long-term Wholesale Contracts.

a. The second sentence states that the trend in the industry is to extend existing contracts for 30 years or more. Provide the term (length) of East Kentucky's existing wholesale power contracts with its member cooperatives.

b. If the term of East Kentucky's existing wholesale power contracts is less than 30 years, identify and describe what steps East Kentucky is taking, if any, to extend the terms.

11. Refer to the table on page 10 of the Walker Testimony, which compares East Kentucky's average Times Interest Earned Ratio ("TIER") for the years 2005-2007 with those of five generation and transmission cooperatives which have a least a "BBB" debt rating from one of the three major debt rating agencies. Explain whether Mr. Walker is aware of East Kentucky's alleged violations of the Clean Air Act with respect to the Dale Generating Station and the impact the alleged violations had on its TIERs during the period of time used in his comparison, i.e., TIERs that are found in the response to item 24 of the Commission Staff's First Data Request ("Staff's First Request").

12. Refer to the Walker Testimony at pages 11-12 and Exhibit DMW-3.

a. Identify which East Kentucky lenders require Allowance for Funds Used During Construction ("AFUDC") accounting treatment of construction costs.

b. Provide an explanation of exactly how draws from the $650 million private credit facility have been utilized since the test year in East Kentucky's 2006 rate case, including whether any have been used to provide short-term bridge-type financing to enable construction to proceed while the Rural Utilities Service ("RUS") or some other permanent lender provides final long term loans.

13. Refer to the Walker Testimony at page12.

a. Explain how East Kentucky is currently anticipating financing the coal-fired generating unit at its Smith Station.

b. If private financing is being contemplated, explain whether AFUDC accounting treatment will still be employed for construction costs.

14. Refer to the Walker Testimony at page14.

a. Explain whether ratings agencies automatically downgrade either an investor-owned electric utility or an electric cooperative if it is regulated.

b. Explain why it is valid to compare East Kentucky to unregulated electric cooperatives.

c. For Oglethorpe, explain whether the Generation and Transmission utility ("G&T") owns its distribution cooperatives or whether the distribution cooperatives own the G&T.

d. Explain why Oglethorpe's members renegotiated the contracts to allow individual members to be responsible for their own load growth and whether this means that they can purchase power from a different power supplier.

15. Refer to the Walker Testimony at page 14 and Exhibit DMW-3.

a. Identify which of the electric cooperatives have to file rate cases in order to increase their rates.

b. Of these electric cooperatives, identify which have rate adjustment mechanisms similar to East Kentucky's fuel adjustment clause ("FAC") and environmental surcharge.

16. Refer to the Walker Testimony at Exhibit DMW-3. Explain why the exhibit shows that the entire $650 million credit facility is being utilized.

17. Refer to page 3 of the Testimony of Gary T. Crawford ("Crawford Testimony"). Mr. Crawford states that, in addition to coal, a circulating fluidized bed ("CFB") plant can burn biomass and tires. Explain whether the forecasted test year fuel amount of $403,441,802 deducted from expenses in William S. Seelye Exhibit 2,

Schedule 1.01, includes biomass and tires. If yes, by generating unit, provide the projected quantity and cost for biomass and included in the test year fuel amount.

18. Refer to pages 3-6 of the Crawford Testimony, specifically the discussion of the most recent cost estimates of the Spurlock 4 and Smith 9 and 10 construction projects, which are less than the cost estimates included in East Kentucky's 2009 budget approved by its board of directors.

a. Provide the date that East Kentucky's 2009 budget was approved by its board of directors.

b. Explain whether the costs estimates included in East Kentucky's forecasted test year are those included in the 2009 budget or the more recent, lower costs estimates identified in the Crawford Testimony. Provide references to documents, schedules, etc. in the application which support the explanation.

c. Refer to pages 8-9 of the Crawford Testimony. Provide the date on which East Kentucky filed its request for a lien accommodation from RUS to enable it to seek financing for the Smith 1 Generating Unit from a source other than RUS.

d. Refer to lines 19-20 on page 9 of the Crawford Testimony. Provide the detailed cash flow which has been developed for the Smith 1 project based on a January 1, 2010 date to start construction.

19. Refer to the Testimony of James C. Lamb, Jr., specifically pages 4-6, which refer to East Kentucky's load forecast results, and Exhibits JCL-3, JCL-4 and JCL-5.

a. Mr. Lamb indicates that East Kentucky believes that electric use per-customer on its system will continue to grow, but at a lower rate relative to historical

growth. He also indicates that East Kentucky's 2008 load forecast is lower than its 2006 forecast. The exhibits provide various historical and forecasted load and energy data, with the historical data going back to 1990. Provide a side-by-side comparison of East Kentucky's actual peak winter demands and total energy requirements and its forecasted peak winter demands and total energy requirements from 1995 through the most recent period available. Use the most recent East Kentucky forecast available at the time as the source of the forecasted demands and energy requirements.

b. Based on the information in Exhibit JCL-3, East Kentucky's average load factor for the last 10 years reported (1998-2007) was 54.1 percent. Explain why its forecasted load factor is consistently lower than this historical average.

c. Explain which of the growth rates contained in Table 2 of Exhibit JCL-4 was used in developing the data used in East Kentucky's proposed forecasted test year.

d. East Kentucky's proposed test year is the 12 months from June of 2009 through May of 2010. The comparison of East Kentucky's 2006 and 2008 load forecasts in Exhibit JCL-5 shows a lower level of total energy requirements for calendar year 2010 in the 2008 forecast as compared to the 2006 forecast, but higher net winter and summer peak demands. Explain how these forecasted levels for 2010 have been built into East Kentucky's proposed forecasted test year.

20. Refer to page 7 of the Testimony of Craig A. Johnson ("Johnson Testimony"), specifically the comparison of East Kentucky's O&M cost per megawatt-hour ("MWh") to the national average O&M cost per MWh from 2002 to 2007. In 2002, East Kentucky's cost per MWh was 2.2 percent greater than the national average, while

in 2007 its cost per MWh was 23 percent greater than the national average. The national average O&M cost per MWh increased by 38 percent over this period, while East Kentucky's O&M cost per MWh increased 67 percent. Provide a summary of the results of any analysis East Kentucky has performed to determine why the growth of its O&M cost per MWh so greatly exceeded the growth of the national industry average.

21. Refer to the discussion on pages 7-8 of the Johnson Testimony concerning how East Kentucky's forced outage rates compare to industry averages. Mr. Johnson points out that the data collected by the North American Electric Reliability Council does not distinguish between pulverized coal units and CFB units. Is East Kentucky aware of any "non-Gilbert" industry data which would separately report forced outage information on CFB units? If yes, provide a summary of the information.

22. Refer to the Testimony of William Steven Seelye ("Seelye Testimony"), specifically the respective discussion on pages 4-5 of his qualifications and on pages 7-9, of East Kentucky's choice to file its rate application based on a forecasted test year due to the upcoming commercialization of Spurlock 4. Mr. Seelye was employed in the Rate Department of Louisville Gas and Electric Company's ("LG&E") from 1979-1996, during which time LG&E filed a rate application designed to fully incorporate the costs of its Trimble County Unit 1 into its electric rates, Case No. 1990-00158.[1] Describe the extent to which Mr. Seelye or others in his firm, The Prime Group, LLC, advised East Kentucky concerning the type of test year on which it should base its rate application.

[1] Case No. 1990-00158, Adjustment of Gas and Electric Rates of Louisville Gas and Electric Company, Order dated December 21, 1990.

23. Refer to Seelye Exhibit 2, page 1 of 2. The fuel costs recovered through base rates and the FAC which are removed from revenues on lines 4 and 5 total $459,411,613. The fuel costs removed from expenses on lines 15 and 16 total $455,126,416. Explain why, with the use of a forecasted test period, the amount of fuel cost revenue and the amount of fuel cost expense would not be the same.

24. Refer to Seelye Exhibit 2, Schedule 1.01, which, among other things, shows Pumping Station Fuel Cost Billings in the forecasted test year of $9,142,011. Identify in which revenue category this amount is included on Eames Exhibit 1, page 1.

25. Refer to Seelye Exhibit 2, page 1 of 2, and Exhibit 2, Schedule 1.03.

a. It appears that the $10 million in purchased power assigned to forced outages is a budgeted amount. If that is the case, explain how the amount was determined. If that is not the case, explain how $10 million was chosen as the amount to assign to forced outages.

b. The schedule shows total purchased power expense in the proposed forecasted test year of $64,242,370 minus the $10 million in purchased power expense assigned to forced outages, with the resulting amount of $51,684,614 shown as purchased power costs recoverable through East Kentucky's FAC. The $51,684,614 is then carried forward to Line 16 of Seelye Exhibit 2. It appears that the amount of purchased power costs recoverable through the FAC is understated by roughly $2.5 million. Clarify whether this is the case and, if so, provide corrected versions of Schedule 1.03 and Exhibit 2, and any other exhibits that may be impacted by the correction.

26. Refer to Seelye Exhibit 2, Schedule 1.14, which contains an adjustment to remove Touchstone Energy Dues in the amount of $414,000, which is identified as of January 2010. Explain whether this amount reflects East Kentucky's dues for calendar year 2010 and, if so, whether this amount is representative of its Touchstone Energy dues for its proposed test year, which includes only five months of 2010.

27. Refer to Seelye Exhibit 2, Schedule 1.18.

a. Provide the planned overhaul dates for the generating units listed on the schedule other than the units that are scheduled to have overhauls during the proposed test year.

b. Provide the dates and costs of the most recent overhauls of East Kentucky's generating units.

28. Provide an electronic copy of Seelye Exhibits 6 through 10 with the formulas intact.

29. Refer to Seelye Exhibit 6, page 1. Describe what the category Steam Direct represents and explain how costs are functionalized and classified into this category.

30. Refer to Seelye Exhibit 6, pages 13-14. Explain what the Functional Vector TUP is and identify from where in the exhibit it is derived.

31. Refer to Seelye Exhibit 6, pages 19-25. Explain whether the Functional Vector PDIST is identical to F003, F023 and F024 and identify from where in the exhibit it is derived.

32. Refer to pages 23-24 and 27-28 of Seelye Exhibit 6. Explain whether the functional vector LBSUB9 is identical to LBSUB7 and identify from where in the exhibit it is derived.

33. Refer to lines 2-4 on page 25 of the Seelye Testimony and Seelye Exhibit 6, pages 27-28.

a. Identify from where in Exhibit 6 the vectors are derived.

b. Explain whether the functional vectors F003, F023 and F024 are identical and why some costs appear to be assigned and classified under Transmission Demand.

c. Describe and define the functional vectors PROFIX and PROVAR.

d. Explain the difference in the functional vectors F001 and F017.

34. Refer to page 27 of the Seelye Testimony. Mr. Seelye states that, "[s]ubsequent to developing this estimate, it was brought to my attention that this avoided cost credit may be somewhat overstated because the capital cost of financing a new combustion turbine would almost certainly be less than 7 percent". Provide what Mr. Seelye believes the appropriate capital cost to be.

35. Refer to Seelye Exhibit 7, pages 1-2.

a. Explain why Mr. Seelye chose to use a coincident peak method to allocate production demand and transmission plant costs as opposed to a different method, such as the peak and average method or the average and excess method.

b. Explain why it is reasonable to use the 6 Coincident Peak ("CP") method to allocate production demand rather than the 12CP method as was used to allocate transmission plant.

c. Explain why the only costs allocated to Special Contract Pumping Stations are transmission plant costs.

36. Refer to page 21 of Seelye Exhibit 7. Explain the difference in the allocation vectors FACAL and FACEX.

37. Refer to pages 25-26 of Seelye Exhibit 7.

a. Explain the difference between the Energy (E01) allocator and the Base Fuel Revenue Allocator (BSFL) and why Special Contract Pumping Stations receive no cost allocation under BSFL.

b. For rate classes B, C, G and Large Special Contract and Special Contract Pumping Stations, there are numbers below the BSFL entry for which there is no identifier in the Description column. Explain what these numbers represent.

38. Refer to pages 27-28 of Seelye Exhibit 7. Provide a description of each of the Production Energy Allocation factors and identify where in the cost of service study the Total System numbers are obtained and from where the allocation factors are derived.

39. Refer to page 2 under Tab 24 in Volume 3 of East Kentucky's application.

a. Provide a detailed description of the wind farm project which shows an estimated construction cost in 2010 of $45,580,000.

b. Explain why wind farm generation is not included in the forecasted generation mix on page 7 of 11 under Tab 30 of the application for either 2010 or 2011.

40. Refer to Tab 36 in Volume 5 of East Kentucky's application. The monthly budget variance reports show that budgeted production maintenance costs ranged from $2.8 million to $5.1 million per month for the period September 2007 - August 2008,

while the monthly variances from the budgeted costs ranged from $826,000 to $5.4 million. Overall, actual costs of $63.2 million for the period exceeded budgeted costs of $47.5 million for the period by $15.7 million, or 33 percent. The information at Tab 37 refers to causes such as "[b]oiler maintenance over budget" or "[t]urbine maintenance over budget" at different generating units, but does not explain why a specific maintenance project was over budget. Explain in detail why actual production maintenance costs were so much greater than the levels budgeted by East Kentucky.

41. Refer to Tab 52 in Volume 5 of East Kentucky's application.

a. For the base period, 86.5 percent of payroll is expensed and 13.5 percent is capitalized while, in the forecasted period, 89.4 percent is expensed and 10.6 percent is capitalized. Explain why the percentages in the forecasted period differ from those in the base period.

b. The information at Tab 52 and the response to Item 40 of Staff's First Request indicates that Mr. Robert Marshall is the only East Kentucky employee whose compensation is included under the category of Executive Compensation. Explain why the compensation of East Kentucky's vice-presidents and its chief financial officer are not included.

42. Refer to Tab 54 in Volume 5 of East Kentucky's application, page 2 of 4. Explain the decrease in "Other Operating Revenue – Income" from $2.6 million in 2007 to $1.55 million in the base year to $399,000 in the forecasted test year.

43. Refer to Tab 55 in Volume 5 of East Kentucky's application.

a. It appears that most of the increase in East Kentucky's debt balance from the end of the base period to the end of the forecasted period can be

attributed to the levels of Federal Finance Bank ("FFB") notes and the National Rural Cooperative Finance Corporation's "Fast Track" funding for Smith Units 9 and 10. Identify the specific projects for which the additional FFB funds will be used.

b. Provide a supplement to page 2 of 2 at Tab 55 which includes East Kentucky's forecasted equity levels at the end of the base period and the end of the forecasted period.

44. Refer to the Steam Service section on page 6 of 6 at Tab 58 in Volume 5 of East Kentucky's application. Applying the rates to the billing units for both the demand charge and energy charge do not produce the dollar amounts shown in the column headed Current $. Provide clarification as to the calculations or a revised Steam Service section based on the correct calculations.

45. Refer to the response to Item 2 of Staff's First Request. Identify and describe the shorter-term budget changes which East Kentucky expects to adopt permanently "[f]or 2010 and beyond."

46. Refer to Attachment 1 of the response to Item 12 of Staff's First Request, which is East Kentucky's three-year construction work plan for the period 2007-2009. The forecasted test year, as well as some of the construction activity included in the forecasted test year, includes the first five months of 2010. Is there a work plan or similar East Kentucky document for 2010? If yes, provide it.

47. Refer to Attachment 2 of the response to Item 12 of Staff's First Request, which includes the 10-year construction schedules (2008-2018) for East Kentucky's planned transmission projects. Provide schedules showing separately (1) the budgeted cost to be incurred in the proposed forecasted test year for each project with an in-

service date that falls within the forecasted test year and (2) the budgeted cost to be incurred in the proposed forecasted test year for each project with an in-service date that is after the end of the forecasted test year.

48. Refer to the response to Item 13 of Staff's First Request, which indicates that East Kentucky's 10-year "slippage factor" on capital construction projects for the period 1998-2007 was 88.3 percent and that it experienced a slippage factor below 100 percent in 8 of those 10 years.

a. The amounts in East Kentucky's annual construction budgets are substantially larger in the last seven years than in the first three years shown in the response. Describe, generally, the factors, events, reasons, etc. which had the greatest impacts during the period 2001-2007 on East Kentucky's actual annual construction costs being less than the amounts budgeted in 6 of the 7 years.

b. Part c. of the response states that East Kentucky did not recognize a slippage factor in determining the capital additions reflected in its base period and forecasted test period. The Commission has consistently applied a slippage factor in all litigated rate cases based on a forecasted test year since the enactment of KRS 278.192 allowed utilities to use a forecasted test period.[2] Explain why East Kentucky

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[2] Case No. 1992-00452, Notice of the Adjustment of Rates of Kentucky-American Water Company, Order dated November 22, 1994; Case No. 1995-00554, Application of Kentucky-American Water Company to Increase its Rates, Order dated September 11, 1996; Case No. 1997-00034; Application of Kentucky-American Water Company to Increase its Rates, Order dated September 30, 1997; and Case No. 2005-00042, The Adjustment of the Gas Rates of The Union, Light, Heat and Power Company, Order dated December 22, 2005.

chose not to recognize a slippage factor in developing its forecasted test year general rate application.

49. Refer to the response to Item 27 of Staff's First Request. Describe the nature of the reclassifications identified in the asterisk for three of the scheduled loan advances.

50. Refer to line 17 on page 13 of the response to Item 29.b. of Staff's First Request. From 2005 to the proposed base period, East Kentucky's expense for Maintenance of Boiler Plant increased 35 percent, from $21,844,674 to $31,975,457. Describe thoroughly the reasons this expense increased by this magnitude.

51. Refer to the response to Item 34 of Staff's First Request.

a. Provide a thorough description of how the 5 percent and 3 percent budgeted merit salary/wage increases for 2009 and 2010, respectively, were developed.

b. Based on its normal practices, provide the approximate time of year when the increases will go into effect in 2009 and 2010.

c. State the dollar amount of expense included in the forecasted test year for the budgeted 2009 and 2010 wage/salary increases. Provide references to documents, schedules, etc. in the application from which this amount can be determined.

d. Given its present financial condition, explain why East Kentucky's management opted to budget these percentage increases for 2009 and 2010.

52. Refer to the response to Item 37 of Staff's First Request. Identify the specific amendments in Policy No. 505, Insurance Benefits, which have been made since the test year in East Kentucky's 2006 rate case.

53. Refer to the response to Item 47.b. of Staff's First Request, which shows that, for the 12 months ended September 30, 2008, the amount recorded by East Kentucky in Account 930, Miscellaneous General Expenses, was $3.8 million, and that, of that amount, $1.66 million was categorized as miscellaneous, meaning it did not fall within one of the seven specific categories of expenses included in the response. For the forecasted test year, provide the total expense amount that would be included in Account 930 and the portion of that total that would be categorized as miscellaneous.

54. Refer to the response to Item 47.c. of Staff's First Request. Provide the schedule on page 2 of 2 of the response in at least a 10-point font.

55. Refer to East Kentucky's response to Item 53 of Staff's First Request. East Kentucky did not provide a response to part d. of this question. Provide the requested information.

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DATED DECEMBER 16, 2008

cc: All parties

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