

RECEIVED

JAN 08 2009

PUBLIC SERVICE
COMMISSION

January 8, 2009

Mr. Jeff Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

Re: PSC Case No. 2008-00409

Dear Mr. Derouen:

Please find enclosed for filing with the Commission in the above-referenced case an original and nine copies of the responses of East Kentucky Power Cooperative, Inc. ("EKPC") to the Commission Staff's Second Data Request, dated December 16, 2008. An original and nine copies of EKPC's Responses to the First Data Request of Kentucky Industrial Utility Customers, Inc. ("KIUC"), and the Attorney General's ("AG") Initial Requests for Information, both dated December 15, 2008, are also enclosed.

Very truly yours,



David A. Smart
General Counsel

Enclosures

Cc: Parties of Record

RECEIVED

JAN 08 2009

PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

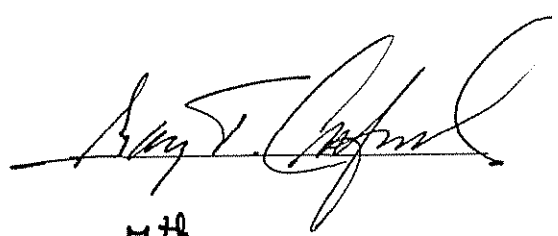
IN THE MATTER OF:

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

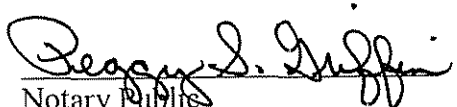
CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Gary T. Crawford, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 7th day of January, 2009.


Notary Public

My Commission expires: December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

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

CERTIFICATE

STATE OF KENTUCKY)
COUNTY OF CLARK)

Ricky L. Drury, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.

Ricky L. Drury

Subscribed and sworn before me on this 6th day of January, 2009.

Deanna S. Duffin
Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

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

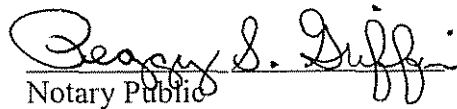
CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Craig A. Johnson, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 17th day of January, 2009.


Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

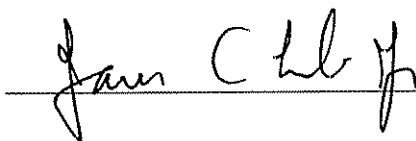
IN THE MATTER OF:

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

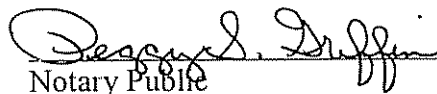
CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

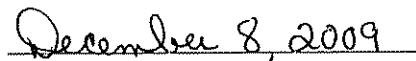
James C. Lamb, Jr., being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Subscribed and sworn before me on this 6th day of January, 2009.


Notary Public

My Commission expires:



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

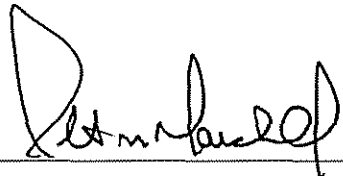
IN THE MATTER OF:

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

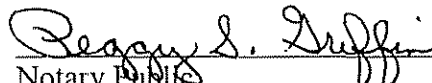
CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

Robert M. Marshall, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 6th day of January, 2009.



 Notary Public

My Commission expires: December 8, 2009

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

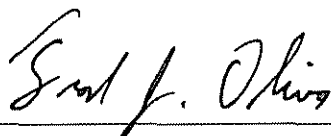
IN THE MATTER OF:

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

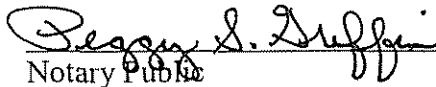
CERTIFICATE

STATE OF KENTUCKY)
)
COUNTY OF CLARK)

Frank J. Oliva, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 6th day of January, 2009.


Notary Public

My Commission expires: December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

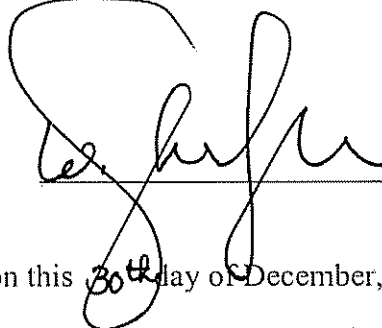
IN THE MATTER OF:

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

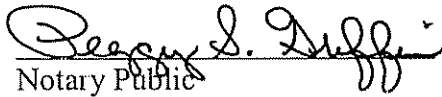
CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

William Steven Seelye, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 30th day of December, 2008.


 Notary Public

My Commission expires:

December 8, 2009

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION


IN THE MATTER OF:

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

CERTIFICATE

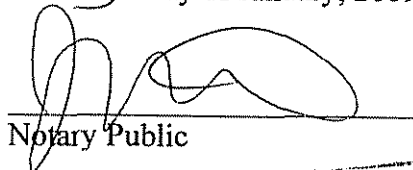
STATE OF VIRGINIA)
)
CITY OF RICHMOND)

Daniel M. Walker, being duly sworn, states that he has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.



Subscribed and sworn before me on this 5 day of January, 2009.

verified with WADL
763 63 1146


Notary Public

My Commission expires:

JULIA MCINTYRE
NOTARY PUBLIC
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES FEB. 28, 2010
COMMISSION # 351077

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

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

CERTIFICATE

STATE OF KENTUCKY)
)
 COUNTY OF CLARK)

Ann F. Wood, being duly sworn, states that she has supervised the preparation of the responses of East Kentucky Power Cooperative, Inc. to the Attorney General's Initial Requests for Information in the above-referenced case dated December 15, 2008, 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.

Ann F. Wood

Subscribed and sworn before me on this 16th day of January, 2009.

Deanna S. Miller
 Notary Public

My Commission expires:

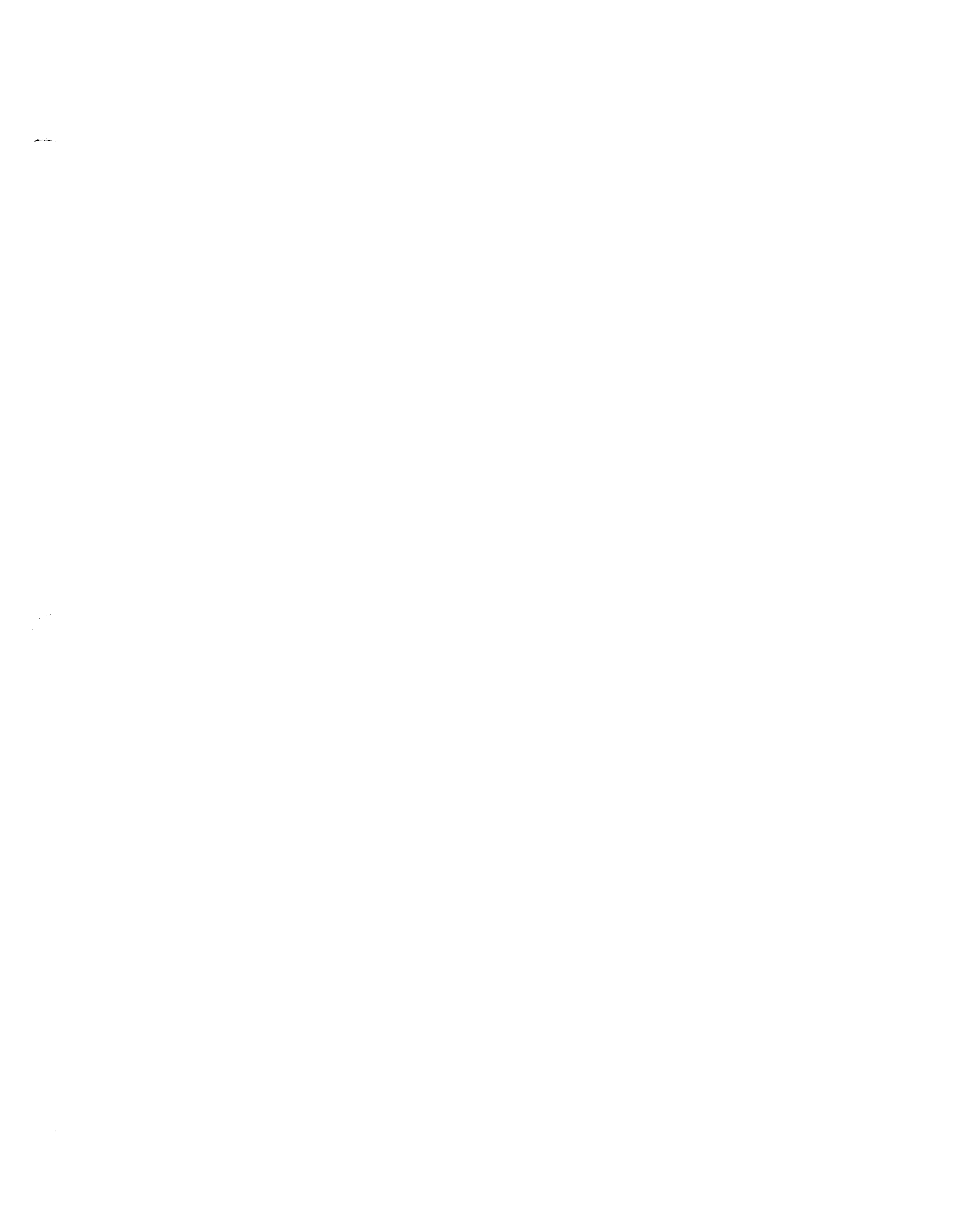
December 8, 2009

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

**RESPONSES TO ATTORNEY GENERAL'S INITIAL REQUESTS FOR
INFORMATION
TO EAST KENTUCKY POWER COOPERATIVE, INC.
DATED DECEMBER 15, 2008**



EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 1

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 1. Please provide copies of May year-to-date financial, operating and/or statistical reports for 2006, 2007 and 2008.

Response 1. Please see the attached CD for copies of the year-to-date May 2006, 2007, and 2008 RUS Form 12's.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 2

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 2. Please provide a copy of the Board of Directors minutes for 2006, 2007 and 2008.

Response 2. A copy of the Board of Directors minutes for 2006, 2007, and 2008 are included on the attached CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 3

RESPONSIBLE PERSON: *Ann F. Wood*

COMPANY: *East Kentucky Power Cooperative, Inc.*

Request 3. Please explain in detail any substantive changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2003.

Response 3. There have been no substantive changes in accounting treatment for O&M expenses, retirements, replacements and removal costs since 2003.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 4

RESPONSIBLE PERSON: William Steven Seelye/Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 4. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during the test year, and beyond the test year to the present, along with an explanation of each adjustment.

Response 4. Because EKPC filed a forecasted test year, out-of-period adjustments are not applicable. The forecasted test year revenue requirements were derived from 2009 and 2010 budget information.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

**ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 5**

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 5. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold in 2006, 2007 and 2008.

Response 5. An analysis of gains or losses on utility property sold in 2006, 2007, and 2008 is included on page 2 of this response.

**EAST KENTUCKY POWER COOPERATIVE, INC.
CASE NO. 2008-00409**

<u>Description</u>	<u>Date</u>	<u>Gain</u>	<u>Loss</u>
Sale of various EKPC vehicles	Jan-06	32,116.21	
Sale of vehicle #49	Feb-06	3,300.00	
Sale of various EKPC vehicles	Mar-06	24,480.36	1,356.30
Sale of vehicle #248	Apr-06	4,525.00	
Sale of .082 acres substation property	Jun-06	5,828.70	
Sale of various EKPC vehicles	Jul-06	5,582.28	9,787.58
Sale of vehicle #573	Sep-06	1,060.00	
Sale of partial substation property	Oct-06		9,593.98
Sale of vehicle #210	Nov-06	1,583.01	
Sale of various EKPC vehicles	Dec-06	3,413.94	
Sale of various EKPC vehicles	Jan-07	44,568.00	
Sale of various EKPC vehicles	Feb-07	850.00	545.53
Sale of tractor	Mar-07	611.00	
Sale of various EKPC vehicles	Apr-07	25,026.34	90.49
Sale of various EKPC vehicles	May-07	10,135.11	
Sale of various EKPC vehicles	Jul-07	8,323.30	
Sale of equipment	Aug-07	424.00	
Sale of various EKPC vehicles	Sep-07	11,954.00	4,918.63
Sale of various EKPC vehicles	Dec-07	8,071.55	
Sale of vehicle #314	Jan-08		4,118.81
Sale of various EKPC vehicles	Feb-08	3,000.00	
Sale of various EKPC vehicles	Apr-08	5,521.54	
Sale of various EKPC vehicles	May-08	1,982.00	
Sale of various EKPC vehicles	Jun-08	35,019.00	
Sale of various EKPC vehicles	Jul-08	2,450.00	
Sale of vehicle #212	Sep-08	3,988.00	
Sale of various EKPC vehicles	Oct-08	8,196.32	

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 6

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 6. Please provide a complete breakdown of other income, net, for 2006, 2007 and 2008.

Response 6. Please see page 2 of this response.

AG Request 6

Page 2 of 2

	Year 2006	Year 2007	11 Months Ending Nov. 2008
A OTHER INCOME:			
(a/c 41710) Expenses of Nonutility Operations–Other/ACES	-11,825 44	-9,133 12	-2,782 42
(a/c 41711) Expenses of Nonutility Operations–Propane	-40,526 98	-20,833 92	-11,010 32
(a/c 41712) Expenses of Nonutility Operations–Envision	-65,955 19	-42,296 85	-9,413 19
(a/c 41900) Interest and Dividend Income–Regulated	7,899,583 83	7,068,600 75	4,371,373 54
(a/c 41902) Interest and Dividend Income–Non-Regulated	0 00	252,629 98	171,654 83
(a/c 41910) Interest Income–Inland Container	533,298 00	539,064 00	423,555 00
(a/c 41911) Allowance for Other Funds Used During Construction	9,191,679 44	22,274,767 07	27,291,075 42
(a/c 42102) Miscellaneous Income Other-Regulated	263,169 88	307,941 75	6,818 98
(a/c 42110) Gain on Disposition of Property-Regulated	81,889 50	109,963 30	60,156 86
(a/c 42400) Other Capital Credits and Patronage Capital Allocations	315,490.99	135,466.61	144,704.28
TOTAL Other Income	18,166,804 03	30,616,169 57	32,446,132 98
B. OTHER INCOME DEDUCTIONS:			
(a/c 42120) Loss on Disposition of Property-Regulated	20,737 86	5,554 65	4,118 81
(a/c 42610) Donations	590,044 99	287,408 80	109,745 34
(a/c 42620) Life Insurance	-26,394 05	-55,825 39	37,497 50
(a/c 42630) Penalties Civic and Political	0 00	-9,442,735 00	0 00
(a/c 42640) Activities	98,664 49	95,635 61	63,814 80
(a/c 42650) Other Deductions–Regulated	164,577 79	6,035,965 39	-83,273 59
(a/c 42651) Discount Lost	2,165 24	5,629 33	8,565 72
(a/c 42652) Other Deductions–Nonregulated	-143,455.39	-79,319.77	0.00
TOTAL Other Income Deductions	706,340 93	-3,147,686 38	140,468 58
TOTAL Other Income, Net (A - B)	17,460,463 10	33,763,855 95	32,305,664 40

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 7

RESPONSIBLE PERSON: *Ann F. Wood*

COMPANY: *East Kentucky Power Cooperative, Inc.*

Request 7. Provide the Company's 2006, 2007 and 2008 (when available)
Annual Reports to the Kentucky Public Service Commission.

Response 7. Information provided on the enclosed CD. The 2008 Annual
Report to the Kentucky Public Service Commission will be available in March 2009.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08

REQUEST 8

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 8. Provide the twelve months-ending return on common equity for each month from May 2006 to the present.

Response 8. EKPC, as a not for profit generation and transmission cooperative, does not have common stock. In light of EKPC's financial structure, this financial calculation is not meaningful to EKPC and is not used in the normal course of business.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL’S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 9

RESPONSIBLE PERSON: James C. Lamb, Jr.

COMPANY: East Kentucky Power Cooperative, Inc.

Request 9. Please supply a copy of the latest Ten Year Demand Forecast.

Response 9.

10 Year Forecast based on 2008 Load Forecast

Season	Firm Winter Peak Demand (MW)	Season	Firm Summer Peak Demand (MW)
2008 - 09	2,962	2009	2,363
2009 - 10	3,029	2010	2,406
2010 - 11	3,087	2011	2,442
2011 - 12	3,143	2012	2,475
2012 - 13	3,215	2013	2,529
2013 - 14	3,275	2014	2,579
2014 - 15	3,345	2015	2,630
2015- 16	3,408	2016	2,680
2016 - 17	3,482	2017	2,737
2017 - 18	3,547	2018	2,790

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 10

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 10. Please list all year-end closing and adjusting accounting entries, both internal and those made by your external auditors for 2006, 2007 and 2008 (when available).

Response 10. The following lists the year end closing and adjusting entries recorded internally by EKPC for the years 2006 and 2007. No entries were made by EKPC's external auditors.

<u>Journal ID</u>	<u>Journal Description</u>
-------------------	----------------------------

2006 Year-End Entries:

0000013349	SERP, Deferred Compensation, Misc. Other Year-End Adjustments
0000013364	Year End True-Up, Ledger and Inventory
0000013403	Adjust 2006 Property Tax Accrual for Remaining Outstanding Bills
0000013410	Adjust Medical Insurance Reserves and Reserve Grandfathered Sick Leave
13410_ADJ	Adjust Medical Insurance Reserve
COMPABS05	Record 2006 Compensated Absences
PROPANE	EKPC's Portion (25%) of Clark, Farmers, Jackson and Shelby's 2006 Propane Income
YEPRACCRL	Payroll Accrual True-Up

2007 Year-End Entries:

0000014895	2007 Year-End Property Tax Adjustment
0000014976	Correction to a Line on Year-End JE# COMPABS07
COMPABS06	Record 2007 Compensated Absences

EPA_ADJ	Adjust EPA Penalty Accrued 12/31/05 (original JE EPA_DALE)
MED_ADJ	Adjust Medical Insurance Reserves and Reserve Grandfathered Sick Leave
PROPANE	EKPC's Portion (25%) of Clark, Farmers, Jackson and Shelby's 2006 Propane Income
PROPANE1	Record Adjustment to Shelby on PROPANE Journal
SERP_ADJ	12/31/07 Adjust SERP to Actual
SERP_DC	SERP, Deferred Compensation, Misc. Other Year-End Adjustments
YEPRACCRL	Payroll Accrual True-Up

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 11

RESPONSIBLE PERSON: *Ann F. Wood*

COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 11. List each change in accounting principles made by the Company during 2003, 2004, 2005, 2006, 2007 and 2008. For each such change, state the revenue and/or expense or capital impact in this filing.

Response 11. East Kentucky implemented SFAS No. 158 in 2007. This is discussed in Response 55 to Commission Staff Second Data Request.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08

REQUEST 12

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 12. Please list all procedures the Company follows to ensure that there was a proper assignment of costs to the test year and that the test year only includes charges incurred during the test period.

Response 12. The attached memo to all Senior Vice Presidents, Vice Presidents, and Department Managers was sent out on May 14, 2008 requesting budget data for 2009, 2010, and 2011. Each department budgeted operating and maintenance costs by month for 2009 and 2010 and capital costs by month for 2009, 2010, and 2011. Data was then extracted for the test period of June 2009 through May 2010. Before submittal to the Budget Department for consolidation, departmental budgets are reviewed by the each business unit's senior vice president or vice president for consistency, accuracy, and completeness. The President and CEO then reviewed and approved costs before final budget consolidation. Please also see the Direct Testimony of Mr. Oliva.

MEMORANDUM

TO: Bob Marshall
Senior Vice Presidents
Vice Presidents
Department Managers

FROM: Frank Oliva

DATE: May 14, 2008

SUBJECT: 2009, 2010, and 2011 Budgets and Work Plans

By October 1, EKPC plans to file for a base rate increase to be effective upon the commercial operation of Spurlock Unit No. 4. This rate case will need to be based upon a **forecasted** test year beginning April 1, 2009. In order to accomplish this, the budgets you prepare will be submitted to the Public Service Commission as evidence in this proceeding. **This is a high priority item that is critical to EKPC's financial well-being. Budget forms must be completed by June 13, 2008.**

The Finance Department will be developing two-year operating budgets (2009-2010) and three-year capital budgets (2009-2011) for the Cooperative. A list of operation, maintenance and capital projects will need to be prepared by management during this period.

Department and Business Unit work plans for 2009 should be developed within the context of EKPC's strategic plan. The suggested format for work plans is:

- (a) Task or Project
- (b) Description or Scope of Work
- (c) Benefits or Reason Required
- (d) Estimated Start/End Dates
- (e) Estimated Cost

The "Benefits or Reason Required" section should include a narrative statement tying that task or project to our strategic plan and key performance measures. This statement should explain how or why the task or project provides increasing value to our members. Work plans for 2010 (operating and capital projects) and 2011 (capital projects only) need only be prepared in summary form with no cost quantification. **Work plans are also due by June 13, 2008.**

Frank Oliva
Page 2
May 14, 2008

Attached is certain reference information related to the preparation of the 2009-2011 budgets and work plans:

- Timetable
- Key information involving revenue and certain costs

Budget instructions and access to network budget files will be available to all department managers by Friday May 16, 2008.

Your cooperation and support is essential in the preparation of a budget that is functional in providing control and planning for the future.

If you have any questions or need additional information, please contact Susan Mefford, Donna Becknell, Kandy Allen, or me.

fo/sm

Attachments

c: Susan Mefford
Donna Becknell
Geneva Flannery

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 13

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 13. Provide a copy of the Company's two most recent management letters and recommendations received from the Company's independent auditors.

Response 13. Copies of EKPC's 2007 and 2006 management letters and recommendations received from its independent auditors are included on the enclosed CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 14

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 14. List each internal audit completed, scheduled, or in progress at the Company for 2006, 2007, 2008, 2009 and 2010. For each, list the subject of audit, date of audit, date of report and title of report.

Response 14.

Subject of Audit	Date of Audit	Date of Report	Title of Report
Cellular Telephones	10/06	10/16/06	Cellular Telephones
Security Costs	10/06	10/30/06	Security Costs
Vehicles and Transportation	10/06-01/07	01/17/07	Vehicles and Transportation
Maintenance Agreements: Human Systems Technology	10/06-11/06	11/14/06	Maintenance Agreements ("HST")
Credit Cards	10/07	10/10/07	Purchasing Cards
Construction Contract Administration	02/07	02/20/07	Construction Contract Administration
Emergency Call-Out Procedures	07/07	07/12/07	Service Center Operations
Power Delivery Purchase Requisitions and Orders	07/07	07/20/07	Procurement for Power Delivery Expansion
Board Policy Review	09/07-12/07	10/10/07 12/03/07	Board Policy Review

Subject of Audit	02/08- 05/08	Date of Report	Title of Report
Construction Contracts (Alstom)	02/08- 05/08	03/18/08	Construction Contracts
Transportation Expenses	06/08- 07/08	07/25/08	Accounting for Transportation Expenses
Fraud Risk Assessment Program	04/08- 05/08	04/29/08	Fraud Risk Assessment Program
Fraud Risk Assessment Program – Segregation of Duties	06/08	06/18/08	Fraud Risk Assessment Program: Key Bank Account Duties

Note: Internal Auditing at East Kentucky Power Cooperative was eliminated in February 2002. The function was re-established in September 2005; however, much of the work performed was for EKPC's member distribution cooperatives. Other audit duties included assisting the external auditors with the annual audit and coordinating the progress reports on the management audit recommendations. The Internal Auditor position has been vacant since August 18, 2008, when that person was promoted to Accounting Manager. Therefore, there is no internal audit work plan for 2009 and 2010.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08

REQUEST 15

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 15. Provide a copy of the Company's most recent management and operations audit.

Response 15. A copy of EKPC's most recent management audit is included on the attached CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 16

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 16. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.

Response 16. There are no pro forma entries considered in this filing but not made. Please also see Response 43e.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 17

RESPONSIBLE PERSON: Robert M. Marshall/David G. Eames
COMPANY: East Kentucky Power Cooperative, Inc.

Request 17. On page 5, lines 12-13 of his direct testimony Mr. Marshall states that anticipated debt covenant waiver fees would cost between \$1.5 million and \$2 million. Please provide the supporting calculations underlying those amounts. Also, please reconcile those amounts to the \$794,000 paid in 2006 as discussed on page 4, lines 19-20 of Mr. Eames' testimony.

Response 17. In 2006, EKPC was required to pay each lender to the Credit Facility a 15 basis point fee for the execution and delivery of the requested waiver, in addition to approximately \$14,000 in legal fees. These total costs of \$989,000 were reduced to \$794,000 because several lenders did not submit their executed amendment in a timely manner.

Due to the prevailing economic conditions, the higher credit spreads currently being demanded by lenders, and the fact that this would be EKPC's second request for a waiver, EKPC estimates that costs for another waiver could be 1.5 to 2 times the costs required to obtain the waiver in 2006.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 18

RESPONSIBLE PERSON: **Craig A. Johnson**

COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 18. Please refer to page 7, lines 4-5 of Mr. Johnson's testimony.

- a. Provide the calculation of the O&M costs per megawatt hour for each year, 2002 to 2008.
- b. Explain any variances between consecutive years of 10 percent or greater.

Response 18. a. Please see Attachment 1.

b. Please see Attachment 2. The O&M cost in terms of dollars per net generation increased by 30% between 2003 and 2004. This was primarily due to the 2004 forced outage on Spurlock Unit 1 described in detail in Commission Case No. 2006-00472. The O&M cost in terms of dollars per net generation increased by 13.6% between the years of 2005 to 2006. The primary drivers were an increase in fuel cost and additional maintenance required on the Gilbert Unit located at Spurlock Station. The major overhaul on Spurlock 2 and fuel escalation were the main drivers for the increase of 13.9% from 2007 to 2008 year-to-date.

AG Request 18
Attachment 1
Page 1 of 1

Year	Net MWh (1)	Total Fuel Expense (2)	Total Operating (3)	Total Maintenance (4)	Total O&M Cost (5)=(2)+(3)+(4)	Total O&M per MWh (6)=(5)/(1)
2002	9,615,168	\$134,227,745	\$26,826,319	\$22,499,493	\$183,553,557	\$19.10
2003	8,911,342	\$125,293,469	\$25,486,438	\$32,793,739	\$183,573,645	\$20.61
2004	8,836,014	\$157,987,930	\$34,460,455	\$44,180,070	\$236,628,455	\$26.78
2005	10,510,884	\$209,481,918	\$59,596,712	\$30,061,128	\$299,139,759	\$28.46
2006	10,910,386	\$254,757,513	\$64,153,070	\$33,822,197	\$352,732,779	\$32.33
2007	11,021,590	\$252,063,763	\$58,193,995	\$41,220,747	\$351,478,505	\$31.89
*2008	8,526,826	\$225,022,938	\$43,657,349	\$41,099,301	\$309,779,589	\$36.33

*Through October

**AG Request 18
Attachment 2
Page 1 of 1**

Year	<u>EKPC</u> Net Generation		<u>EKPC</u> Fuel Cost		<u>EKPC</u> Operations Cost		<u>EKPC</u> Maintenance Cost		<u>EKPC</u> Total O&M Cost	
	(MWH)	Variance (%)	Mills/kWh	Variance (%)	Mills/kWh	Variance (%)	Mills/kWh	Variance (%)	Mills/kWh	Variance (%)
2002	9,615,168		13.96		2.79		2.34		19.10	
2003	8,911,342	-7.3%	14.06	0.7%	2.86	2.5%	3.68	57.3%	20.60	7.9%
2004	8,836,014	-0.8%	17.88	27.2%	3.90	36.4%	5.00	35.9%	26.78	30.0%
2005	10,510,884	19.0%	19.93	11.5%	5.67	45.4%	2.86	-42.8%	28.46	6.3%
2006	10,910,386	3.8%	23.35	17.2%	5.88	3.7%	3.10	8.4%	32.33	13.6%
2007	11,021,590	1.0%	22.87	-2.1%	5.28	-10.2%	3.74	20.6%	31.89	-1.4%
2008*	8,526,826	-22.6%	26.39	15.4%	5.12	-3.0%	4.82	28.9%	36.33	13.9%

*Through October

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 19

RESPONSIBLE PERSON: **Craig A. Johnson**

COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 19. Refer to page 19, line 13 through page 20, line 6 of Mr. Seelye's testimony, as well as Seelye Exhibit 2, Schedule 1.18 regarding the adjustment to normalize generating unit overhaul costs.

 a. Please provide the date of the next scheduled overhaul for each unit.

 b. For each unit, please provide the date of the most recent overhaul, the budgeted cost of that overhaul and the actual cost of the overhaul.

Response 19. a-b. Information provided on page 2 of this response.

Station	Unit	Year	Last Major Overhaul		Scheduled Year for Next Major Overhaul	Notes
			Budget Cost	Actual Cost		
Cooper	1	2000	\$3,225,000	\$3,078,415	2009 fall	To be completed during test year
	2	2003	\$5,698,000	\$5,086,636	2012	
Dale	1	NA	NA	NA	2009 spring	Turbine/Generator replaced in 1998
	2	NA	NA	NA	2009 spring	Turbine/Generator replaced in 1998
	3	2007	\$6,600,000	\$6,700,000	2017	
	4	2006	\$4,605,000	\$3,500,000	2016	
Smith	1	2006	\$3,002,044	\$3,133,370	2012	
	2	2005	\$3,375,000	\$2,477,864	2013	
	3	2007	\$1,540,818	\$7,055,453	2014	
	4	NA	NA	NA	2023	
	5	NA	NA	NA	2025	
	6	NA	NA	NA	2026	
	7	NA	NA	NA	2027	
Spurlock	1	2004	\$0	\$3,800,000	2014	Outage was originally budgeted in 2005 at \$4,100,000. Performed in 2004 due to forced outage. Does not include cost of the generator rewind.
	2	2008	\$8,500,000	\$13,950,000	2018	
	Gilbert	NA	NA	NA	2015	

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 20

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: East Kentucky Power Cooperative, Inc.

Request 20. Please provide working Excel copies of Seelye Exhibits 2,3,4,5 and 8, with all. formulae and links intact. Also, please provide all backup workpapers.

Response 20. Please see the response to Request 29.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 21

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 21. Please provide a working Excel copy of Eames Exhibit 1, with all formulae and links intact. Also, please provide all backup workpapers.

Response 21. Please see Response 29 for a working Excel copy of Eames Exhibit 1, with all formulae and links intact. Please note that the Net Patronage Capital and Margins (Deficits) totals for each month were originally in error and have been corrected. This error did not affect the revenue requirements calculation.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 22

RESPONSIBLE PERSON: Daniel M. Walker

COMPANY: East Kentucky Power Cooperative, Inc.

Request 22. Please provide working Excel copies of Exhibits DMW-1, 2 and 3, with all formulae and links intact. Also, please provide all backup workpapers.

Response 22. Workpapers for DMW-2 are attached. Please also see the response to Request 29.

2005 - Tier

1	166.00	Brazos
2	7.50	Tex-La
3	6.45	Golden Spread
4	4.90	Wolverine
5	4.61	Upper Missouri
6	3.46	Buckeye
7	2.64	Northeast Missouri
8	2.44	East River
9	2.27	Central Electric - MO
10	2.16	Sho-Me Power
11	2.06	Central Power - ND
12	2.00	Rayburn Country
13	1.80	N. W. Electric
14	1.78	M & A Electric
15	1.75	Minnkota
16	1.68	Power Resources
17	1.68	Northwest Iowa
18	1.60	Sam Rayburn
19	1.60	Sunflower
20	1.54	Dairyland
21	1.49	Great River
22	1.42	Chugach
23	1.40	Central Iowa
24	1.39	Kansas Electric
25	1.37	KAMO
26	1.37	Big Rivers
27	1.36	Arkansas
28	1.35	Northeast Texas
29	1.34	San Miguel
30	1.32	Central Electric - SC
31	1.31	Western Farmers
32	1.27	Wabash Valley
33	1.25	Tri-State
34	1.24	South Texas
35	1.23	New Horizon
36	1.23	Soyland
37	1.20	Hoosier
38	1.19	Alabama
39	1.18	Associated
40	1.14	Seminole
41	1.09	Southern Illinois
42	1.08	Square Butte
43	1.08	South Mississippi
44	1.07	Corn Belt
45	1.07	North Carolina
46	1.03	Arizona
47	0.84	Deseret
48	0.34	East Kentucky
49	0.24	Southwest Transmission

2006 - Tier

1	207.00	Brazos
2	7.27	Tex-La
3	5.41	Upper Missouri
4	4.70	Wolverine
5	3.80	Allegheny
6	3.55	Golden Spread
7	3.46	Sho-Me Power
8	3.13	Northeast Missouri
9	2.73	M & A Electric
10	2.67	Buckeye
11	2.55	Central Electric - MO
12	2.49	Northwest Iowa
13	2.32	East River
14	2.14	Central Power - ND
15	2.07	N. W. Electric
16	2.00	Rayburn Country
17	1.83	Great River
18	1.72	Power Resources
19	1.70	Sam Rayburn
20	1.68	Southern Illinois
21	1.61	Central Iowa
22	1.53	Arkansas
23	1.51	Dairyland
24	1.47	Big Rivers
25	1.41	Chugach
26	1.36	Minnkota
27	1.36	KAMO
28	1.35	San Miguel
29	1.33	Western Farmers
30	1.33	Deseret
31	1.33	Northeast Texas
32	1.32	Sunflower
33	1.32	Central Electric - SC
34	1.29	Alabama
35	1.26	Associated
36	1.25	South Mississippi
37	1.24	South Texas
38	1.24	Seminole
39	1.23	Wabash Valley
40	1.20	Hoosier
41	1.19	Soyland
42	1.16	Corn Belt
43	1.13	East Kentucky
44	1.12	Kansas Electric
45	1.11	Tri-State
46	1.11	North Carolina
47	1.09	Square Butte
48	1.05	New Horizon

2006 - Equity %

1	88.75	Rushmore
2	60.57	Northeast Missouri
3	54.17	M & A Electric
4	53.65	Upper Missouri
5	52.80	Central Electric - MO
6	47.53	Sho-Me Power
7	47.46	Wolverine
8	45.17	PNGC Power
9	43.14	N. W. Electric
10	40.61	Central Power - ND
11	37.67	Arkansas
12	37.15	Minnkota
13	37.05	Golden Spread
14	35.75	Buckeye
15	35.28	Northwest Iowa
16	34.33	East River
17	31.41	Northeast Texas
18	30.05	Chugach
19	27.01	Sam Rayburn
20	26.93	Basin
21	26.55	KAMO
22	20.42	Deseret
23	18.77	Rayburn Country
24	18.50	Soyland
25	18.19	South Texas
26	16.80	Central Iowa
27	16.39	Associated
28	15.12	Tri-State
29	14.31	New Horizon
30	13.93	Brazos
31	13.56	Corn Belt
32	13.14	Southern Illinois
33	12.74	Tex-La
34	12.46	Dairyland
35	12.30	Oglethorpe
36	12.23	Wabash Valley
37	11.95	Western Farmers
38	11.85	Great River
39	11.50	Allegheny
40	11.36	Hoosier
41	11.03	South Mississippi
42	10.89	San Miguel
43	9.89	Central Electric - SC
44	9.77	Georgia
45	9.46	Kansas Electric
46	9.28	Alabama
47	6.96	Seminole
48	6.29	Square Bulge
49	5.28	East Kentucky
50	5.26	Nebraska
51	2.18	North Carolina
52	-17.33	Big Rivers
53	-19.06	Sunflower
54	-25.56	Power Resources

Note: Member Information Excluded if No Data Available or Category N/A

2005 - Equity %

1	88.57	Rushmore
2	60.96	Northeast Missouri
3	54.00	M & A Electric
4	53.20	Central Electric - MO
5	47.21	N. W. Electric
6	47.14	Upper Missouri
7	44.70	Wolverine
8	43.68	Sho-Me Power
9	43.42	PNGC Power
10	40.42	Central Power - ND
11	39.00	Minnkota
12	38.73	Buckeye ✓
13	36.06	Arkansas ✓
14	35.19	Northwest Iowa
15	33.65	East River
16	30.79	Golden Spread ✓
17	29.20	Northeast Texas
18	28.46	Chugach ✓
19	27.68	Basin ✓
20	27.46	KAMO
21	21.24	Sam Rayburn
22	18.79	Associated ✓
23	18.64	Deseret
24	17.77	South Texas
25	15.87	Old Dominion ✓
26	15.81	Soyland
27	15.73	Central Iowa ✓
28	14.96	Tri-State ✓
29	14.79	Corn Belt
30	14.27	New Horizon
31	13.69	Dairyland ✓
32	12.78	Brazos ✓
33	12.30	Oglethorpe ✓
34	11.34	Western Farmers
35	11.34	Hoosier ✓
36	11.16	Wabash Valley
37	10.49	Tex-La
38	10.43	Central Electric - SC ✓
39	10.11	Southern Illinois
40	10.00	South Mississippi
41	9.88	Great River
42	9.55	Georgia ✓
43	9.22	San Miguel
44	8.96	Kansas Electric
45	8.61	Alabama
46	7.21	Seminole ✓
47	5.83	Square Butte ✓
48	5.69	East Kentucky
49	4.77	Nebraska
50	4.39	Arizona
51	2.68	North Carolina
52	1.21	Southwest Transmission
53	-20.55	Big Rivers
54	-21.36	Sunflower
55	-29.82	Power Resources

Note: Member Information Excluded if No Data Available or Category N/A

2007 - Tier

1	10.70	Tex-La
2	6.01	Golden Spread
3	4.40	Wolverine
4	3.38	Sho-Me Power
5	1.32	Upper Missouri
6	3.15	Central Electric - MO
7	2.81	Arizona
8	2.72	Northeast Missouri
9	2.47	Allegheny Electric
10	2.47	Prairie Power
11	2.40	Buckeye
12	2.17	M & A Electric
13	2.00	Rayburn County
14	1.93	East River
15	1.91	Power Resources
16	1.89	Central Iowa
17	1.86	Sunflower
18	1.76	Brazos
19	1.71	Central Power - ND
20	1.69	KAMO
21	1.64	Big Rivers
22	1.62	N. W. Electric
23	1.60	Houser
24	1.58	Western Farmers
25	1.50	San Rayburn
26	1.48	Northwest Iowa
27	1.45	Southwest Transmission
28	1.42	South Mississippi
29	1.41	East Kentucky
30	1.41	Dairyland
31	1.37	San Miguel
32	1.37	South Texas
33	1.33	Kansas Electric
34	1.32	Associated
35	1.31	Wabash Valley
36	1.30	Central Electric - SC
37	1.29	Arkansas
38	1.29	Corn Belt
39	1.27	Old Dominion
40	1.27	Great River
41	1.25	PowerSouth
42	1.23	Tri-State
43	1.23	Minnesota
44	1.18	Semurle
45	1.16	Southern Illinois
46	1.12	Chuzach
47	1.10	Square Butte
48	1.05	North Carolina
49	1.05	New Horizon
50	1.00	Northeast Texas
51	0.62	Deseret

2007 - Margins for Interest

1	1.91	Great River
2	1.30	Old Dominion
3	1.30	Central Electric - SC
4	1.30	Associated
5	1.25	PowerSouth
6	1.21	Georgia
7	1.13	Basin
8	1.12	Chuzach
9	1.10	Orlebone

Note: Member Information Excluded if No Data Available or Category N/A

2007 - Rate of Return on Rate Base

1	Power Resources	20.86
2	Golden Spread	19.68
3	Buckeye	19.17
4	Nebraska	17.32
5	Arizona	15.16
6	Wolverine	12.50
7	San Rayburn	11.91
8	Georgia	11.21
9	Sunflower	11.06
10	Tri-State	10.96
11	Big Rivers	10.00
12	Central Iowa	9.39
13	Hoosier	9.34
14	KAMO	8.74
15	Dairyland	8.69
16	East River	8.57
17	East Kentucky	8.51
18	Wabash Valley	8.29
19	San Miguel	7.99
20	Great River	7.79
21	Allegheny Electric	7.48
22	South Mississippi	7.41
23	Corn Belt	6.85
24	Western Farmers	6.65
25	Southwest Transmission	6.48
26	PowerSouth	6.41
27	Central Power - ND	5.84
28	Seminole	5.74
29	South Texas	5.70
30	Northeast Missouri	5.63
31	Chusach	5.39
32	Tex-La	5.18
33	Arkansas	5.14
34	Square Butte	4.99
35	Northeast Texas	4.77
36	Southern Illinois	4.43
37	North Carolina	4.27
38	Deseret	4.25
39	Associated	4.06
40	Northwest Iowa	3.94
41	N. W. Electric	3.22
42	M & A Electric	3.14
43	Central Electric - MO	3.10
44	Rayburn Country	2.84
45	Minnesota	2.52
46	Basin	2.25

Note: Member Information Excluded if No Data Available or Category N/A

2007 - Equity %

1	Rushmore	87.22
2	Northeast Missouri	53.97
3	PNCC Power	51.69
4	Central Electric - MO	51.40
5	M & A Electric	50.89
6	Sho-Me Power	49.84
7	Wolverine	49.83
8	Upper Missouri	48.15
9	Golden Spread	45.39
10	Prairie Power	40.43
11	Arkansas	40.25
12	N. W. Electric	39.12
13	Central Power - ND	37.53
14	Northeast Texas	32.50
15	Northwest Iowa	32.39
16	Minnesota	32.19
17	East River	32.19
18	San Rayburn	32.08
19	Buckeye	30.23
20	Chusach	30.18
21	Basin	28.23
22	KAMO	27.76
23	Arizona	20.74
24	Rayburn Country	19.31
25	Deseret	19.19
26	Tri-State	18.60
27	Old Dominion	18.49
28	South Texas	17.77
29	Central Iowa	16.72
30	New Horizon	15.87
31	Brazos	15.59
32	Tex-La	15.30
33	Associated	15.04
34	Allegheny Electric	14.42
35	Western Farmers	13.87
36	Hoosier	13.76
37	South Mississippi	12.81
38	Corn Belt	12.75
39	Great River	12.08
40	Southern Illinois	11.85
41	Dairyland	11.45
42	San Miguel	11.42
43	Central Electric - SC	10.50
44	Wabash Valley	10.14
45	Kansas Electric	10.10
46	PowerSouth	9.98
47	Georgia	9.79
48	Seminole	7.25
49	East Kentucky	6.83
50	Square Butte	6.01
51	Nebraska	4.63
52	Southwest Transmission	4.00
53	North Carolina	2.69
54	Ozarkhorpe	1.10
55	Big Rivers	-13.25
56	Sunflower	-13.69
57	Power Resources	-18.10

Note: Member Information Excluded if No Data Available or Category N/A

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

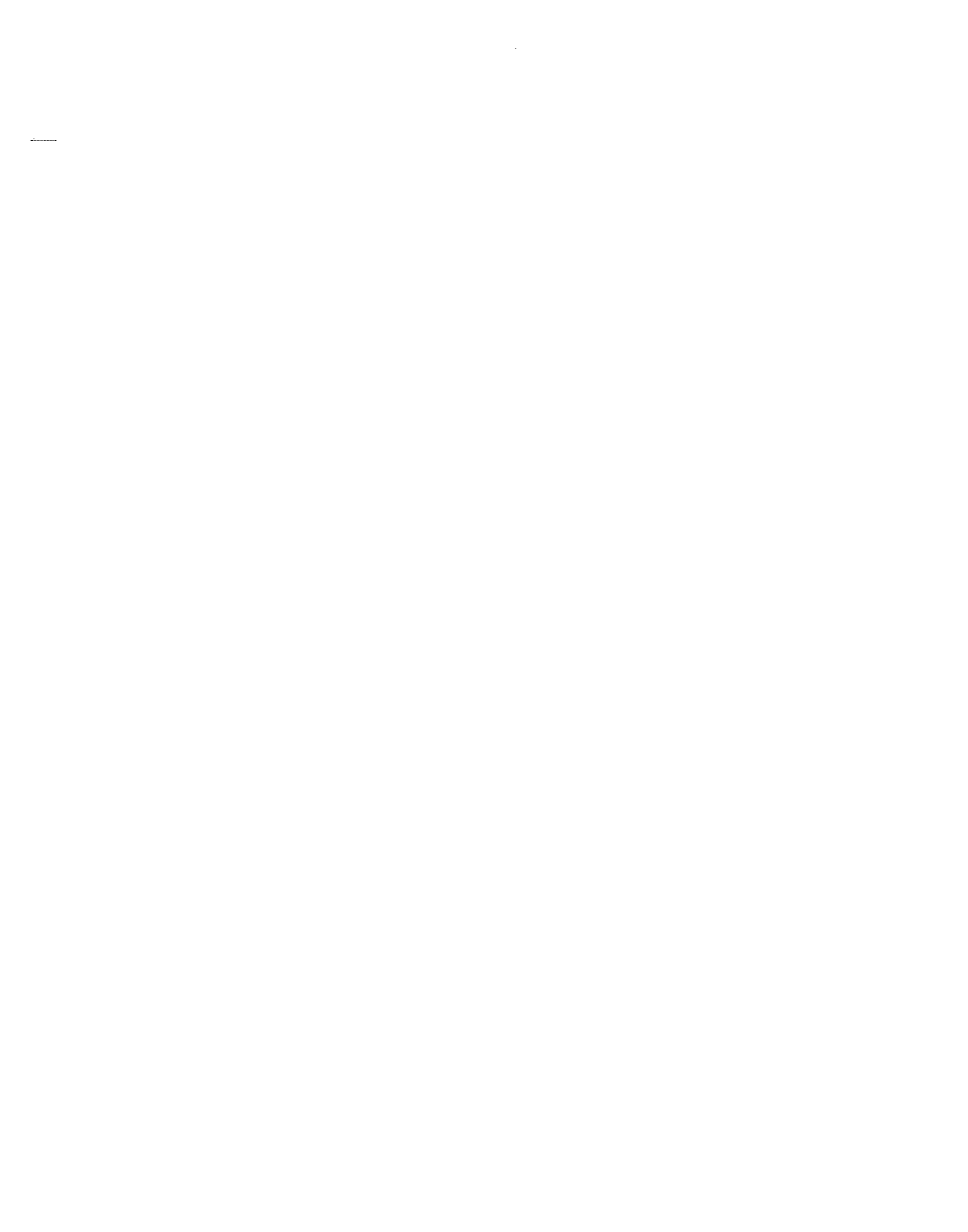
ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 23

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 23. Please refer to the response to PSC Request 19. Please provide the attachment to that response in Excel format with all formulae intact.

Response 23. The response to PSC Request 19, in excel format with formulae intact, is included on the attached CD.



EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 24

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 24. Please refer to the response to PSC Request 46. Please provide the attachment to that response in Excel format with all formulae intact.

Response 24. The response to PSC Request 46, in excel format with formulae intact, is included on the attached CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 25

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 25. Please refer to the response to PSC Request 47. Please provide the attachments to that response in Excel format with all formulae intact.

Response 25. The response to PSC Request 47, in excel format with formulae intact, is included on the attached CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
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REQUEST 26

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 26. Please provide EKPC's most recent asset management plan.

Response 26. EKPC's current financial forecast, power supply plan, and Integrated Resource Plan assume that all current significant assets continue to operate during the 20-year planning horizon.

EAST KENTUCKY POWER COOPERATIVE, INC.
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REQUEST 27

RESPONSIBLE PERSON: Ricky L. Drury

COMPANY: East Kentucky Power Cooperative, Inc.

Request 27. Refer to page 3, line 17 of Mr. Drury's testimony. Provide the "Power Planner" to which Mr. Drury refers.

Response 27. Information provided on the enclosed CD.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 28

RESPONSIBLE PERSON: Daniel M. Walker

COMPANY: East Kentucky Power Cooperative, Inc.

Request 28. Please provide all publications, studies and analyses to which each witness refers.

Response 28. Attached in PDF format on the enclosed CD is the Moody's document referenced in the direct testimony of Daniel M. Walker.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 29

RESPONSIBLE PERSON: David G. Eames/Daniel M. Walker/Jonathan
Andrew Don/Gary T. Crawford/James C. Lamb,
Jr./William Steven Seelye
COMPANY: East Kentucky Power Cooperative, Inc.

Request 29. Please provide the workpapers underlying the testimony and exhibits of each witness in their native format, i.e., if a workpaper was prepared in Excel, please provide it in Excel with all formulae and links intact.

Response 29. Included on the attached CD are Excel files, with formulae and links intact, and word documents which were used to prepare testimony. Please see response to AG Request 22 for workpapers used to prepare testimony.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 30

RESPONSIBLE PERSON: William Steven Seelye

COMPANY: *East Kentucky Power Cooperative, Inc.*

Request 30. Please provide all municipal and COOP benchmark statistics to which Mr. Seelye referred in preparation of his testimony.

Response 30. Mr. Seelye did not refer to municipal and COOP benchmark statistics in the preparation of his testimony.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 31

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 31. Please provide all special software programs with user instructions used by any Company witness in the preparation of his or her testimony.

Response 31. EKPC's license agreements with software providers are proprietary and prohibit provision to third parties.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 32

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 32. Please provide an explanation of all items included in the following accounts (by subaccount if any) and provide the appropriate jurisdictional amounts for the year ended 2006, 2007 and 2008:

- a. Other Accounts Receivable,
- b. Accrued Utility Revenues,
- c. Miscellaneous Deferred Debits,
- d. Miscellaneous current and accrued liabilities, and
- e. Other Deferred Credits.

Response 32. a. Other Accounts Receivable:

This account includes receivables arising from various non-power sale transactions from member cooperatives, employees, retirees and others. These include sales of miscellaneous materials, jobbing and contract work, employees' share of uniform purchases, retirees' share of benefit costs, etc. This account is further segregated into the following subaccounts:

AG Request 32

Page 2 of 3

	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2006</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2007</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Nov. 30, 2008</u> <u>KY Jurisdiction</u>
(a/c 14301) Other Accounts Receivable	547,909.16	512,143.47	549,243.57
(a/c 14304) Other Accounts Receivable--Retiree Medical Ins	-2,854.38	2,710.99	13,468.92
(a/c 14305) Other Accounts Receivable--Job Orders	650,457.50	3,891,874.63	90,457.23
(a/c 14306) Other Accounts Receivable--Retiree Life Insurance	-40.37	336.35	886.11
(a/c 14308) Other Accounts Receivable--Cobra	4,454.24	30,437.34	33,585.62
(a/c 14309) Other Accounts Receivable--Long Term Disability	-2,257.62	-832.52	422.63
(a/c 14311) Other Accounts Receivable--Benefits Billing	-71,939.92	-55,962.94	-26,485.89
(a/c 14312) Other Accounts Receivable--Coop Propane Buyout	45,510.88	45,510.88	49,954.03
(a/c 14313) Long-Term Receivable--NRECA	651,212.92	0.00	0.00
(a/c 14341) Other Accounts Receivable--Coop Medical Insurance	0.00	68,653.90	434,198.46
TOTAL Other Accounts Receivable	1,822,452.41	4,494,872.10	1,145,730.68

b. Accrued Utility Revenues:

EKPC has no activity in this account.

c. Miscellaneous Deferred Debits:

EKPC has no activity in account 186.

d. Miscellaneous Current and Accrued Liabilities:

This account includes various current and accrued liabilities not specifically provided for elsewhere. This includes accrued liability for salaries and wages at the end of an accounting period; accrued liability for employees' vacation, holidays and sick leave; and, other accrued liabilities as identified in the subaccounts below.

	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2006</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2007</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Nov. 30, 2008</u> <u>KY Jurisdiction</u>
(a/c 24220) Accrued Payroll	-884,889	-1,119,744	-680,624
(a/c 24230) Accrued Compensated Absences	-1,010,059	-1,009,553	-1,009,553
(a/c 24250) Other Current Accrued Liabilities --Savings Bond PR	-538	-513	-400
(a/c 24251) Other Current Accrued Liabilities --Inadvertent Power	-1,575,609	-1,386,354	-2,257,112

(a/c 24252)	Other Current Accrued Liabilities--Un Fund PR	-1,598	-1,588	-5,891
(a/c 24254)	Other Current Accrued liabilities--Miscellaneous	-3,000	-3,000	-3,000
(a/c 24255)	Other Current Accrued Liabilities--401K Loan PR	-27,275	-27,252	-25,914
(a/c 24256)	Other Current Accrued Liabilities--Homestead	1,140	1,140	1,200
(a/c 24257)	Other Current Accrued Liabilities--Voluntary Life Ins	-4,449	-4,449	-4,449
(a/c 24258)	Other Current Accrued Liabilities--ACRE	-4,184	-3,884	-3,014
(a/c 24259)	Other Current Accrued Liabilities--MetLife	4,449	4,397	4,397
(a/c 24260)	Other Current Accrued Liabilities--Supplemental Life	0	0	0
(a/c 24261)	Other Current Accrued Liabilities--Supplemental AD&D	0	0	0
(a/c 24262)	Other Current Accrued Liabilities--Family AD&D	0	0	0
	Total Miscellaneous Current and Accrued Liabilities	-3,506,013	-3,550,800	-3,991,500

e. Other Deferred Credits:

The subaccount below represents prepayments of power bills by EKPC's member cooperatives. Member systems may make prepayment of power bills up to amounts approximating the short-term borrowing needs of EKPC. Interest is accrued on these balances and paid to the member systems.

	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2006</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Dec. 31, 2007</u> <u>KY Jurisdiction</u>	<u>Debit/(Credit)</u> <u>Balance at</u> <u>Nov. 30, 2008</u> <u>KY Jurisdiction</u>	
(a/c 25310)	Other Deferred Credits--Member Prepayments	-2,963,697	0	0

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REQUEST 33

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 33. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2006, 2007 and 2008. Please explain any significant variations.

Response 33. Salvage values of substation equipment are the only retirements included in the budget. See page 2 for comparison by quarter of budgeted versus actual retirements for each quarter of 2006, 2007, and 2008.

**East Kentucky Power Cooperative
Actual to Budget Comparison
Retirements**

Year	1st Qtr		2nd Qtr		3rd Qtr		4th Qtr		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
2006	\$390,880	\$16,609	\$1,051,264	\$16,082	\$1,275,088	\$14,934	\$179,752	\$15,315	\$2,896,984	\$62,940
2007	\$357,815	\$14,359	(\$36,132)	\$15,423	\$326,032	\$14,034	(\$207,366)	\$14,408	\$440,350	\$58,224
2008	\$383,458	\$12,456	\$904,800	\$12,609	(\$3,128,602)	\$12,629	(\$392,639)	\$12,927	(\$2,232,983)	\$50,621

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EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 34

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 34. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2006 through December 2008.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

Response 34. a-c. EKPC, as a generation and transmission cooperative, does not have retail customers. Therefore, customer advances are not applicable to EKPC's business.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 35

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 35. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2006 through December 2008.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

Response 35. a-c. EKPC, as a generation and transmission cooperative, does not have retail customers. Therefore, customer deposits are not applicable to EKPC's business.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 36

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 36.

Customer Deposits

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

Response 36.

a-g. EKPC, as a generation and transmission cooperative, does not have retail customers. Therefore, customer deposits are not applicable to EKPC's business.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 37

RESPONSIBLE PERSON: **Ann F. Wood**

COMPANY: **East Kentucky Power Cooperative, Inc.**

- Request 37.** For the test year and the preceding two years, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale,
- a. Describe the property sold;
 - b. State whether, when and in what manner it had been included in rate base;
 - c. Show the details of how the gain or loss was calculated;
 - d. Indicate when the sale occurred;
 - e. Explain how and whether the Company is amortizing such gain or loss; and
 - f. Show how such amortization was computed.

Response 37. a-f. For the test year and the preceding two years, EKPC has sold no property which had formerly been included in Plant Held for Future Use. Please see Response 5 for gains/losses on utility property.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 38

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 38. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:

a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?

b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?

c. Provide the same information as requested in (b) above for the deferred taxes related to the depreciation timing differences.

Response 38. a-b. Depreciation is calculated beginning with the month an item is transferred into utility plant in service. For the purposes of this filing, for example, if an item was placed in service February 2007 then a full 12 months depreciation expense and the corresponding accumulated depreciation have been included. If an item was placed in service in June 2009, then 11 months of depreciation expense and the corresponding accumulated depreciation would be included in the forecasted test year.

c. Deferred taxes are not applicable to EKPC, as EKPC is tax-exempt under Internal Revenue Code Section 501(c)(12).



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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 39

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 39. For major plant construction projects representing plant additions costing more than \$5 million added during 2006, 2007 and 2008 please state the following:

- a. Description of project.
- b. Any economic feasibility studies done in a relationship to the project.
- c. Any related cost savings achieved as a result of adding the addition.
- d. Whether the project was for replacement, for new growth, environmental, or other.
- e. Description of why the project was necessary.

Response 39. a-e. Please see pages 2 through 6 of this response.

Response 39a Page 2 Rev.xls

A. Description of Project		B. Feasibility Studies		C. Cost Savings		D. Nature of Project		E. Project Necessity	
2006 Plant Additions		2006 Plant Additions		2006 Plant Additions		2006 Plant Additions		2006 Plant Additions	
Acctg Date	Acct	Proj	Project Descr						
2006-11-30	31242	05241	Spur 1 & 2 Coal Handling System						
				10,982,998.41					
2006-11-30	31241	05241	Spur 1 & 2 Coal Handling System						
				3,665,135.89					
2006-11-30	31141	05241	Spur 1 & 2 Coal Handling System						
				20,859,132.67					
See pages 3 to 4 of this response.									
2007 Plant Additions		2007 Plant Additions		2007 Plant Additions		2007 Plant Additions		2007 Plant Additions	
Acctg Date	Acct	Proj	Project Descr						
2007-12-31	35300	0597X	Smith CT 345KV Switching Station						
				13,894,552.87					
2007-11-30	35300	0598X	North Clark 345KV Transmission Sta						
				6,613,662.97					
See pages 3 to 4 of this response.									
2008 Plant Additions through 11/30/08		2008 Plant Additions through 11/30/08		2008 Plant Additions through 11/30/08		2008 Plant Additions through 11/30/08		2008 Plant Additions through 11/30/08	
Acctg Date	Acct	Proj	Project Descr						
2008-01-31	35600	0602X	Smith-N Clark North Side						
				4,922,059.68					
2008-01-31	35500	0602X	Smith-N Clark North Side						
				3,226,325.21					
				6,148,424.89					
Please see Smith to Sideview justification included on the attached CD.									
2008-01-31	35600	0603X	Smith-N Clark South Side						
				5,117,458.14					
Please see Smith to Sideview justification included on the attached CD.									
The Sparlock 2 Cooling Tower Project was the renovation and reconditioning of the tower to remove and replace tower components which have deteriorated over the life of the tower. The existing tower was 27 years old and in poor condition. An inspection report outlining the significant deterioration of wood structural members of the tower, the separation of plywood, damage to the PVC fill due to weather, and rust eliminator damage was performed by an outside independent expert.									
2008-10-31	31242	05288	Spur 2 Cooling Tower						
				5,440,576.73					
See Pages 5 to 6 of this response.									

Board Agenda Item

JANUARY

TO: Fuel and Power Supply Committee and Board of Directors

FROM: Roy M. Palk *Roy M. Palk*

DATE: December 26, 2003

SUBJECT: Approval of Project for Modifications to Spurlock Units 1 and 2 Coal-Handling System, Including Amendments to Gilbert Contract E103 and E211 (Executive Summary)

KEY MEASURE(S) This action supports reliable and competitive energy.

Background

Spurlock Power Station's existing coal-handling system is 25 years old and is now in need of major repair. The Gilbert Unit will increase the expected burden on the common systems by 30%. The building structure housing the existing radial stacker has been found to have structural problems, which are beyond repair.

The improvements to the coal-handling system include purchasing and installing two rotary/stacker reclaimers identical to the Gilbert Unit 3 ("Unit 3") rotary/stacker reclaimer ("reclaimer"). Contract E103 was awarded by the East Kentucky Power Cooperative ("EKPC") Board of Directors ("Board") in April of 2003 to METSO Minerals ("METSO") for the Unit 3 reclaimer. As a part of the original bid for the Unit 3 reclaimer an option price for two additional machines was solicited from each of the three contractors. METSO offered an option price of \$2,772,700 for furnishing the two other machines. This represents a savings of \$429,150 for each machine. Board approval was given to Sedgman in June 2003 for Contract E211. Installation of the two reclaimers was bid as an alternate to the E211 Contract for the Gilbert Unit. Sedgman's price for performing this work is \$5,775,790.

The other work related to this project includes substructure work, engineering, demolition of the existing radial stacker and various improvements to the existing coal-handling system. The major improvements to the existing coal-handling system includes replacement of the barge unloader surge bin, a controls upgrade, replacement of belt scales, an as-burned sampling system for Units 1 and 2, and coal feeder replacements.

The modifications are a part of the approved budget for 2004. The budgeted amount to perform the work is estimated to be \$19,745,000.

Board Agenda Item

JANUARY

Justification and Strategic Analysis

The infrastructure being installed under Contract E211 was designed to allow the installation of two more reclaimers. Sedgman has already been determined to be the low bidder on the installation of the reclaimers. METSO has already been determined to be the low bidder for the furnishing of the reclaimers. The improvements include taking the existing radial stacker, which has been deemed structurally unsound and beyond repair, out of service. The addition of the two reclaimers should allow the coal system to be automated, thus requiring less use of mobile equipment to handle coal. The remainder of the project deals with either upgrades or replacements of existing equipment. The improvements to the coal-handling system shall mean lower operation and maintenance costs. A construction savings of approximately \$2,000,000 can be realized by installing the two additional reclaimers in 2004.

The installation of this equipment supports reliable and competitive energy.

Recommendation

EKPC management recommends that the Board approve the project at an estimated cost of \$19,745,000. Management further recommends that METSO Minerals' existing contract E103 be amended to include the purchase of two more reclaimers at a cost of \$2,772,700 and that Sedgman's existing contract E211 be amended to include the installation of the two additional reclaimers at a cost of \$5,775,790.

Caj/dp

Board Agenda Item

JANUARY

TO: Fuel and Power Supply Committee and Board of Directors

FROM: Robert M. Marshall

DATE: December 28, 2007

SUBJECT: Approval to Award Contract D222A to GEA Power Cooling to Provide Material and Labor Required to Renovate the Cooling Tower for the Spurlock Power Station Unit No. 2 (Executive Summary)

Background

The existing cooling tower for East Kentucky Power Cooperative, Inc.'s, ("EKPC") Spurlock Power Station Unit No. 2 ("Spurlock") is now 27 years old and is in need of major renovation. An outside expert has submitted an inspection report revealing that the wood structural members have experienced significant deterioration due to delignification and rot. Plywood hot water basins have areas with ply separation and warpage. The PVC splash fill has significant numbers of broken strips and missing surface due to ultraviolet light and algae in warm weather and icing in cold weather. The PVC mist eliminators show considerable damage from breakage and an accumulation of mud in the openings, and many of the asbestos containing louvers are broken and falling out.

Justification and Strategic Analysis

Failure to perform renovation at this time will result in further decreases in the efficiency of the cooling tower and could result in catastrophic failure of the tower. Such failure would result in substantial loss of generation as well as increased repair cost. Estimated cost for a complete tower rebuild from the concrete basins up is \$10,000,000.

The estimated cost for this rebuild project is \$5,000,000. The renovation will result in restoring the cooling tower to near new condition and allow it to continue to provide reliable and efficient operation for Spurlock Unit No. 2 in future years.

This project is estimated to take 6 weeks to complete and must be done during a unit outage. The unit can not operate while the cooling tower is being rebuilt. Spurlock Unit No. 2 is scheduled for a 9 week outage beginning March 31, 2008. The next major overhaul of this unit is currently scheduled for 2017.

Board Agenda Item**JANUARY**

Competitive bids were obtained to complete this rebuild. On November 20, 2007, Stanley Consultants mailed a request for proposal to GEA Power Cooling ("GEA"), SPX Cooling Technologies ("SPX"), Precision Cooling Tower, Inc. ("Precision"), Midwest Towers, Inc., ("Midwest"), Cooling Tower Depot, Inc., ("Depot"), Adams Cooling Tower Construction, Inc., ("Adams"), and Benner Mechanical and Electrical, Inc., ("Benner") requesting a proposal to provide material and labor to renovate the Spurlock Unit No. 2 Cooling Tower. A pre-bid meeting was held on November 28, 2007, with seven of the nine bidders in attendance.

Bids were submitted on December 14, 2007, with the bid opening held on December 17th and with representatives of EKPC and Mr. Mike Adams of the Contracting Subcommittee attending.

Bids received are as follows: GEA at \$5,399,264 based upon an estimated 237,219 board feet of new material, and SPX at \$3,254,075 with 76,665 board feet included.

Although the SPX bid appears to be lower, the GEA bid includes much more material. Using SPX's unit price adjustment of \$27.98 per board foot of lumber installed and increasing the material quantities to the equivalent of GEA's bid, the SPX evaluated price is \$7,746,376. Therefore, the GEA bid is recommended based on the lowest evaluated price.

Until the cooling tower is taken out of service, it will be impossible to know the exact scope of the repair work. Bidders were given the outside expert's inspection report as a basis for their bids and asked to provide unit prices for unknown additional work that may be necessary upon further inspection. A 10% contingency is recommended to cover these added costs.

This project is in the 2008 Budget, Work Plan, and the latest Production Three-Year Construction Work Plan.

Recommendation

EKPC management recommends the award of Contract D222A to GEA, in the amount of \$5,399,264, plus a 10% contingency of \$539,926.40, to provide material and labor to renovate the Spurlock Unit No. 2 Cooling Tower.

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EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 40

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 40. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2006, 2007 and 2008. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to KPSC Orders which authorize or approve the calculation methods used by the Company.

Response 40. EKPC, per policy, will apply AFUDC to projects costing more than \$100,000 and taking longer than 12-months to construct. The AFUDC rate is the weighted average of all EKPC long-term debt and is applied to the previous months' balance of qualifying projects. EKPC is a tax-exempt corporation so there is no impact on the AMT or federal income tax. EKPC is not aware of any Orders specifically approving the calculation methods used by EKPC.

Attached on pages 3, 5, and 7 are examples of calculating the AFUDC rate for the month of December 2006, September 2007, and July 2008. Also attached on pages 4, 6, and 8 are examples of the calculation of the AFUDC for projects using the applicable months as the AFUDC rate calculation.

Example of Calculation for LTD Weighted Average Rate

12/31/2006

<u>Loan</u>	<u>Outstanding Amount</u>	<u>Rate</u>	<u>Yearly Interest</u>
EKPC RUS	(10,936,634.85)	x 4.750% =	(519,490)
P12 RUS	(11,867,317.53)	x 5.000% =	(593,366)
R12 RUS	(13,279,578.36)	x 5.000% =	(663,979)
T62 RUS muni	(10,554,374.80)	x 5.125% =	(540,912)
FFB L8	(93,771,182.10)	x 7.222% =	(6,772,155)
M9	(30,087,721.40)	x 6.400% =	(1,925,614)
N8	(73,220,939.95)	x 7.022% =	(5,141,574)
P12	(1,344,507.18)	x 8.785% =	(118,115)
R12	(14,727,394.68)	x 6.300% =	(927,826)
S8	(88,108,532.51)	x 6.196% =	(5,459,205)
T62	(13,815,315.58)	x 5.243% =	(724,337)
U8	(5,769,779.35)	x 6.067% =	(350,053)
V8	(49,843,213.62)	x 5.292% =	(2,637,703)
W8	(80,940,791.48)	x 5.068% =	(4,102,079)
X8	(84,786,960.69)	x 4.608% =	(3,906,983)
Y8	(201,966,773.58)	x 4.961% =	(10,019,572)
Z8	(380,256,336.38)	x 4.707% =	(17,898,666)
AA8	(12,815,926.21)	x 4.353% =	(557,877)
AB8	(53,000,000.00)	x 5.060% =	(2,681,800)
P12 CFC	(4,986,273.48)	x 3.800% =	(189,478)
R12 CFC	(5,651,699.40)	x 3.800% =	(214,765)
T62 CFC	(4,464,579.95)	x 3.800% =	(169,654)
CFC Sr Cr Facility	(405,000,000.00)	x 6.274% =	(25,409,700)
Spurlock	(82,100,000.00)	x 3.698% =	(3,036,058)
Smith	(18,260,000.00)	x 3.550% =	(648,230)
Cooper	(8,800,000.00)	x 3.680% =	(323,840)
Inland	(8,400,000.00)	x 7.700% =	(646,800)
CB RUS	(2,868,931.34)	x 2.000% =	(57,379)
CB CFC	(5,337,030.47)	x 3.800% =	(202,807)
	<hr/>		<hr/>
	(1,776,961,794.89)		(96,440,015.78)

Outstanding Debt divided by
Calculated Yearly interest equals
Weighted LTD Average Rate

5.427%

<u>Project Number</u>	<u>Month Ending</u>	<u>Balance WIP</u>	<u>Wtd Avg Interest Rate</u>	<u>AFUDC for December 2006</u>
21465	11-30-2006	464 67	5 427%	2 07
21466	11-30-2006	324,177 21	5 427%	1,446 01
21467	11-30-2006	104,852 05	5 427%	467 70
SM100	11-30-2006	86,137 19	5 427%	384 22
SM101	11-30-2006	3,758,967 60	5 427%	16,767 06
SM102	11-30-2006	974,063 42	5 427%	4,344 86
SM103	11-30-2006	16,702,914 12	5 427%	74,504 15
SM104	11-30-2006	6,947,807 19	5 427%	30,991 03
SM105	11-30-2006	61,167 63	5 427%	272 84
SP400	11-30-2006	7,239,890 36	5 427%	32,293 88
SP401	11-30-2006	8,059,055 16	5 427%	35,947 80
SP402	11-30-2006	26,402,082 93	5 427%	117,767 76
SP403	11-30-2006	104,108,776 83	5 427%	464,382 19
SP404	11-30-2006	2,196,501 06	5 427%	9,797 60
SP405	11-30-2006	3,038,422 56	5 427%	13,553 03
SP406	11-30-2006	1,175,420 86	5 427%	5,243 02
SP407	11-30-2006	292,495 41	5 427%	1,304 69
SP408	11-30-2006	2,252,963 94	5 427%	10,049 45
SP409	11-30-2006	9,693,195 54	5 427%	43,236 96
SP410	11-30-2006	81,683 27	5 427%	364 35
SP411	11-30-2006	1,943,306 76	5 427%	8,668 21
SP412	11-30-2006	500,843 00	5 427%	2,234 03
SP413	11-30-2006	332,802 57	5 427%	1,484 48
SP414	11-30-2006	1,201,740 16	5 427%	5,360 42
SP415	11-30-2006	12,794,508 50	5 427%	57,070 52
SP416	11-30-2006	9,211,490 54	5 427%	41,088 30
SP417	11-30-2006	3,293,440 42	5 427%	14,690 55
SP418	11-30-2006	2,537,243 96	5 427%	11,317 50
SP419	11-30-2006	318,530 26	5 427%	1,420 82
SP420	11-30-2006	301,400 00	5 427%	1,344 41
SP421	11-30-2006	8,068,928 23	5 427%	35,991 84
SP422	11-30-2006	3,709,220 10	5 427%	16,545 15
SP423	11-30-2006	1,647,135 75	5 427%	7,347 13
SS100	11-30-2006	49,061 94	5 427%	218 84
SS101	11-30-2006	4,772,984 75	5 427%	21,290 13
SS104	11-30-2006	220,562 45	5 427%	983 83
SS105	11-30-2006	445,561 60	5 427%	1,987 45
SS200	11-30-2006	909,541 56	5 427%	4,057 05
SS201	11-30-2006	21,395,779 14	5 427%	95,436 90
SS204	11-30-2006	1,138,823 45	5 427%	5,079 78
SS206	11-30-2006	4,249,668 94	5 427%	18,955 85
SS208	11-30-2006	2,240,238 95	5 427%	9,992 69
SS209	11-30-2006	251,603 20	5 427%	1,122 29
SS210	11-30-2006	78,810 00	5 427%	351 54

1,227,160 38

Example of Calculation for LTD Weighted Average Rate

9/30/2007

<u>Loan</u>	<u>Outstanding Amount</u>	<u>Rate</u>	<u>Yearly Interest</u>
EKPC RUS	(9,389,999.72)	x 4.826% =	(453,161)
P12 RUS	(11,412,406.49)	x 5.000% =	(570,620)
R12 RUS	(12,905,961.58)	x 5.000% =	(645,298)
T62 RUS muni	(10,259,268.46)	x 5.125% =	(525,788)
FFB L8	(85,706,665.68)	x 7.264% =	(6,225,732)
M9	(28,572,784.04)	x 6.390% =	(1,825,801)
N8	(69,705,604.92)	x 7.022% =	(4,894,728)
P12	(1,270,848.93)	x 8.790% =	(111,708)
R12	(14,361,349.38)	x 6.300% =	(904,765)
S8	(86,086,858.20)	x 6.197% =	(5,334,803)
T62	(13,467,029.93)	x 5.244% =	(706,211)
U8	(5,635,957.08)	x 6.067% =	(341,934)
V8	(48,592,938.21)	x 5.292% =	(2,571,538)
W8	(79,606,526.53)	x 5.069% =	(4,035,255)
X8	(82,484,636.12)	x 4.608% =	(3,800,892)
Y8	(199,019,596.74)	x 4.962% =	(9,875,352)
Z8	(422,464,281.29)	x 4.717% =	(19,927,640)
AA8	(12,429,610.61)	x 4.353% =	(541,061)
AB8	(53,000,000.00)	x 5.060% =	(2,681,800)
P12 CFC	(4,748,914.04)	x 3.800% =	(180,459)
R12 CFC	(5,484,990.36)	x 3.800% =	(208,430)
T62 CFC	(4,324,981.35)	x 3.800% =	(164,349)
CFC Sr Cr Facility	(580,000,000.00)	x 6.240% =	(36,192,000)
Spurlock	(82,100,000.00)	x 3.913% =	(3,212,573)
Smith	(18,260,000.00)	x 3.700% =	(675,620)
Cooper	(8,500,000.00)	x 3.750% =	(318,750)
Inland	(8,400,000.00)	x 7.700% =	(646,800)
CB RUS	(1,657,164.87)	x 2.000% =	(33,143)
CB CFC	(4,850,292.04)	x 3.800% =	(184,311)
	<hr/>		<hr/>
	(1,964,698,666.57)		(107,790,521.47)

Outstanding Debt divided by
Calculated Yearly interest equals
Weighted LTD Average Rate

5.486%

<u>Project Number</u>	<u>Month Ending</u>	<u>Balance WIP</u>	<u>Wtd Avg Interest Rate</u>	<u>AFUDC for September 2007</u>
21465	08-31-2007	483 91	5 486%	2.25
21466	08-31-2007	803,202 23	5 486%	3,742 39
21467	08-31-2007	192,563 43	5 486%	897 22
SP400	08-31-2007	10,896,372.69	5 486%	50,769 93
SP401	08-31-2007	10,021,367 09	5 486%	46,692 98
SP402	08-31-2007	28,435,767 44	5 486%	132,491 98
SP403	08-31-2007	141,092,771 72	5 486%	657,399 54
SP404	08-31-2007	2,785,419 07	5 486%	12,978 22
SP405	08-31-2007	4,041,683 16	5 486%	18,831 59
SP406	08-31-2007	1,228,129.31	5 486%	5,722 28
SP407	08-31-2007	327,739 77	5 486%	1,527 05
SP408	08-31-2007	2,469,024 87	5 486%	11,504.03
SP409	08-31-2007	10,118,471 99	5 486%	47,145 43
SP410	08-31-2007	3,342,052 78	5 486%	15,571 77
SP411	08-31-2007	3,374,680 98	5 486%	15,723 79
SP412	08-31-2007	722,499 10	5 486%	3,366 37
SP413	08-31-2007	346,578 02	5 486%	1,614 83
SP414	08-31-2007	2,420,562 95	5 486%	11,278 23
SP415	08-31-2007	19,735,870 07	5 486%	91,956 18
SP416	08-31-2007	11,308,173 96	5 486%	52,688 66
SP417	08-31-2007	4,155,703 53	5 486%	19,362 85
SP418	08-31-2007	2,850,122 70	5 486%	13,279 70
SP419	08-31-2007	1,286,565 71	5 486%	5,994 55
SP420	08-31-2007	1,370,775 63	5 486%	6,386 91
SP421	08-31-2007	22,445,365 40	5 486%	104,580 64
SP422	08-31-2007	24,581,533 58	5 486%	114,533 78
SP423	08-31-2007	10,200,966 06	5 486%	47,529 79
SP424	08-31-2007	560,593 92	5 486%	2,612 00
SS100	08-31-2007	510,922 92	5 486%	2,380 56
SS101	08-31-2007	19,191,574 02	5 486%	89,420 12
SS103	08-31-2007	3,125,887 93	5 486%	14,564 58
SS104	08-31-2007	598,374 69	5 486%	2,788 03
SS105	08-31-2007	3,588,976 61	5 486%	16,722 27
SS106	08-31-2007	3,882,729 24	5 486%	18,090 97
SS200	08-31-2007	3,248,606 63	5 486%	15,136 37
SS201	08-31-2007	85,531,432 49	5 486%	398,520 24
SS204	08-31-2007	1,607,370 96	5 486%	7,489 29
SS206	08-31-2007	4,474,300 48	5 486%	20,847 30
SS208	08-31-2007	6,552,787 58	5 486%	30,531 68
SS209	08-31-2007	262,017 64	5 486%	1,220 83
SS210	08-31-2007	487,983 49	5 486%	2,273 68
SS211	08-31-2007	3,613,163 61	5 486%	16,834 97

2,133,005 83

Example of Calculation for LTD Weighted Average Rate

7/31/2008

<u>Loan</u>	<u>Outstanding Amount</u>	<u>Rate</u>	<u>Yearly Interest</u>
EKPC RUS	(7,856,386.28)	x 4.909% =	(385,670)
P12 RUS	(10,888,415.93)	x 5.000% =	(544,421)
R12 RUS	(12,476,159.48)	x 5.000% =	(623,808)
T62 RUS muni	(9,919,499.72)	x 5.125% =	(508,374)
FFB L8	(74,294,679.94)	x 7.337% =	(5,451,001)
M9	(26,431,546.67)	x 6.374% =	(1,684,747)
N8	(64,716,867.12)	x 7.020% =	(4,543,124)
P12	(1,164,792.32)	x 8.797% =	(102,467)
R12	(13,844,593.03)	x 6.300% =	(872,209)
S8	(83,235,590.36)	x 6.197% =	(5,158,110)
T62	(12,980,105.93)	x 5.244% =	(680,677)
U8	(5,447,399.65)	x 6.067% =	(330,494)
V8	(46,844,123.34)	x 5.292% =	(2,478,991)
W8	(77,744,194.76)	x 5.069% =	(3,940,853)
X8	(79,287,850.05)	x 4.608% =	(3,653,584)
Y8	(205,843,860.66)	x 4.929% =	(10,146,044)
Z8	(416,239,250.51)	x 4.717% =	(19,634,005)
AA8	(11,894,509.33)	x 4.353% =	(517,768)
AB8	(52,055,645.26)	x 5.060% =	(2,634,016)
AC8	(36,000,000.00)	x 4.473% =	(1,610,280)
AD8	(373,000,000.00)	x 4.618% =	(17,225,140)
P12 CFC	(4,511,693.23)	x 4.900% =	(221,073)
R12 CFC	(5,317,299.37)	x 4.550% =	(241,937)
T62 CFC	(4,184,406.49)	x 4.550% =	(190,390)
CFC Sr Cr Facility	(565,000,000.00)	x 3.949% =	(22,311,850)
Spurlock	(74,950,000.00)	x 1.764% =	(1,322,118)
Smith	(15,070,000.00)	x 2.080% =	(313,456)
Cooper	(8,500,000.00)	x 1.850% =	(157,250)
Inland	(7,200,000.00)	x 7.700% =	(554,400)
CREB's	(7,066,492.22)	x 0.400% =	(28,266)
CB RUS	(417,521.44)	x 2.000% =	(8,350)
CB CFC	(4,356,906.65)	x 4.900% =	(213,488)
	(2,318,739,789.74)		(108,288,361.58)

Outstanding Debt divided by
Calculated Yearly interest equals
Weighted LTD Average Rate

4.670%

<u>Project Number</u>	<u>Month Ending</u>	<u>Balance WIP</u>	<u>Wtd Avg Interest Rate</u>	<u>AFUDC for July 2008</u>
21465	06-30-2008	9,106,263 87	4 670%	34,857 58
21466	06-30-2008	1,394,111 51	4 670%	5,336 48
21467	06-30-2008	3,038,863 23	4 670%	11,632 37
SP400	06-30-2008	16,778,330 33	4 670%	64,225 25
SP401	06-30-2008	12,138,521 71	4 670%	46,464 67
SP402	06-30-2008	34,033,299 13	4 670%	130,275 01
SP403	06-30-2008	189,617,984 37	4 670%	725,832 78
SP404	06-30-2008	3,131,864 72	4 670%	11,988 37
SP405	06-30-2008	4,330,772 55	4 670%	16,577 63
SP406	06-30-2008	1,281,418 04	4 670%	4,905 10
SP407	06-30-2008	341,960 47	4 670%	1,308 98
SP408	06-30-2008	2,576,156 24	4 670%	9,861 19
SP409	06-30-2008	10,557,514 13	4 670%	40,412 78
SP410	06-30-2008	6,937,521 86	4 670%	26,555 92
SP411	06-30-2008	3,521,244 12	4 670%	13,478 86
SP412	06-30-2008	753,848 45	4 670%	2,885 63
SP413	06-30-2008	361,616 09	4 670%	1,384 22
SP414	06-30-2008	2,525,591 57	4 670%	9,667 63
SP415	06-30-2008	22,360,231 18	4 670%	85,592 03
SP416	06-30-2008	11,798,837.46	4.670%	45,164 40
SP417	06-30-2008	4,389,711 57	4 670%	16,803 24
SP418	06-30-2008	2,973,924 70	4 670%	11,383 79
SP419	06-30-2008	3,000,784 78	4 670%	11,486 61
SP420	06-30-2008	1,430,253 82	4 670%	5,474 82
SP421	06-30-2008	27,080,744 51	4.670%	103,661 54
SP422	06-30-2008	54,048,100 01	4 670%	206,889 04
SP423	06-30-2008	12,643,916 05	4 670%	48,399 25
SP424	06-30-2008	1,624,697 83	4 670%	6,219 13
SP425	06-30-2008	2,976,420 02	4 670%	11,393 35
SP426	06-30-2008	1,404,872.27	4 670%	5,377 67
SP427	06-30-2008	129,002 65	4 670%	493 81
SS100	06-30-2008	1,362,859 05	4 670%	5,216 85
SS101	06-30-2008	59,969,947 65	4 670%	229,557 09
SS103	06-30-2008	5,255,855 37	4 670%	20,118 73
SS104	06-30-2008	890,455 97	4 670%	3,408 55
SS105	06-30-2008	3,744,702 88	4 670%	14,334 23
SS106	06-30-2008	13,675,943 00	4 670%	52,349 72
SS107	06-30-2008	1,468,309 73	4 670%	5,620 50
SS110	06-30-2008	91,433 20	4 670%	349 99
SS200	06-30-2008	5,649,156 04	4 670%	21,624 23
SS201	06-30-2008	131,280,907.62	4 670%	502,526 10
SS202	06-30-2008	2,759,210 65	4 670%	10,561 90
SS204	06-30-2008	2,193,810 86	4 670%	8,397 62
SS206	06-30-2008	4,668,441 10	4 670%	17,870 18
SS208	06-30-2008	7,578,634 35	4 670%	29,010 02
SS209	06-30-2008	1,018,057 87	4 670%	3,896 99
SS210	06-30-2008	2,267,836 13	4 670%	8,680 98
SS211	06-30-2008	17,931,918 64	4 670%	68,641 03
SS212	06-30-2008	2,202,464 59	4 670%	8,430 75
SS215	06-30-2008	137,149 80	4 670%	524 99
				2,727,109 58

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 41

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 41. List all revenue, expense and rate base amounts by account included in the test year relating to any Company owned or leased airport, airplane and helicopter facilities, if applicable. Also, provide any corporate policies relating to use of those aircraft.

Response 41. This request is not applicable to EKPC as it neither leases nor owns airport, airplane or helicopter facilities.

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EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

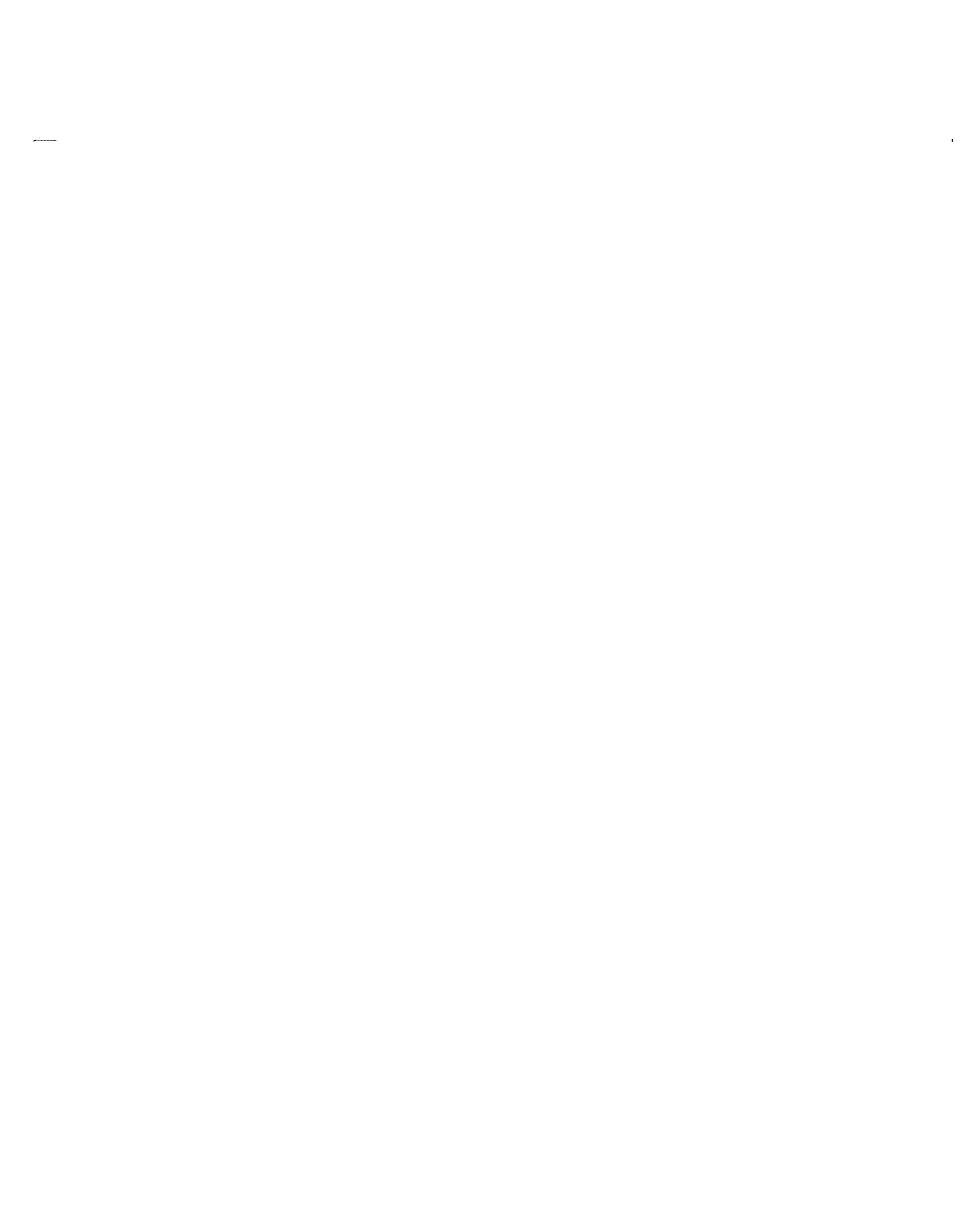
ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 42

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 42. Identify how much of the Company's materials and supplies balance at May 31 of 2006, 2007 and 2008 are related to construction activities.

Response 42. The balance of materials and supplies at May 31 of 2006, 2007 and 2008 represents materials used for ordinary replacements, operations and maintenance of existing plant. It is East Kentucky's practice to charge materials used for construction projects directly to the project when they are ordered.



EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 43

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 43. Please refer to the monthly depreciation/amortization expense shown on page 2 of Eames Exhibit 1.

- a. Provide a calculation of the monthly depreciation expense for the test year showing plant balances by account and the depreciation rate used for each account.
- b. Provide a calculation of the monthly depreciation expense for the base period showing plant balances by account and the depreciation rate used for each account.
- c. Provide a schedule detailing each amortization included in the total test year amortization expense, showing the reason for the amortization, the total amount being amortized, the amortization start and stop dates and the amortization expense charged each month.
- d. Provide a schedule detailing each amortization included in the total base period amortization expense, showing the reason for the amortization, the total amount being amortized, the amortization start and stop dates and the amortization expense charged each month.

e. If the proposed amortization for the forced outage costs (Case No. 2008-00436) has not been included in the test year depreciation and amortization expense, please provide the expected total amortization, amortization period and annual amortization amount. Also, explain how the Company proposes to include this amount in rates if it is approved.

Response 43. a-d. EKPC uses depreciation rates resulting from the 2005 Depreciation Study as filed in Application Volume 5, Tab 41. Depreciation by account and month and plant account are shown on the enclosed CD.

e. The amortization of the forced outage costs requested in Case No. 2008-00436 has not been included in test year depreciation and amortization expenses. By the Commission's Order in Case No. 2008-00436, EKPC was permitted to establish a regulatory asset for these expenses. EKPC proposes to amortize these costs over a three-year period and to recover these amortization expenses through rates in this proceeding (Case No. 2008-00409). Based on a three-year amortization period, the annual amortization expenses are \$4,100,399, calculated as follows:

Net Unrecovered Forced Outage Replacement Fuel Costs (Commission Case No. 2008-00436)	\$ 12,301,196
Annual Amortization Assuming 3-year Amortization Period (Amortization Period Beginning With Effective Date of Rates)	\$ 4,100,399

Therefore, this amount should be included in the revenue increase amount ultimately determined to be appropriate by the Commission.

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EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 44

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 44. Describe any differences relating to retirement units, depreciation rates, expenses and reserves for RUS versus KPSC purposes.

Response 44. There are no differences relating to retirement units, depreciation rates, expenses, and reserves for RUS versus KPSC purposes.



EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 45

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 45. Identify and describe any Company accounting rules or ratemaking conventions that are leading EKPC to make uneconomic decisions. For instance, do any capitalization vs. expense rules or conventions result in uneconomic choices such as replace rather than repair?

Response 45. There are no accounting rules or ratemaking conventions that are leading EKPC to make uneconomic decisions. EKPC evaluates capitalization versus expensing based on generally accepted accounting principles. EKPC selects the most economic choice when deciding to replace versus repair.

EAST KENTUCKY POWER COOPERATIVE, INC.
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REQUEST 46

RESPONSIBLE PERSON: Frank J. Oliva

COMPANY: East Kentucky Power Cooperative, Inc.

Request 46. Please describe the relationship of depreciation expense to capital additions. Explain how the cash flow resulting from depreciation is reflected in the capital budgeting process.

Response 46. Depreciation expense begins the month that the capital addition is placed in service. An actual increase in EKPC's cash flow is not received until rate recovery on the asset is allowed by a base rate case. Therefore, cash flow resulting from depreciation is not reflected in the capital budgeting process.

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REQUEST 47

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 47. Has EKPC recorded a regulatory liability or asset for its cost of removal reserve on its GAAP books in accordance with SFAS No. 143? If so, please provide the calculation of that liability or asset and all supporting workpapers in *electronic format (Excel)* with all formulae intact, showing amounts by plant account. Show all parameters used to make the calculation. If the Company has not recorded such a liability or asset please explain why not.

Response 47. No, EKPC has not recorded a regulatory liability or asset for its cost of removal reserve, as SFAS No. 143 is not applicable to EKPC. EKPC's independent auditors have concurred with this position.

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REQUEST 48

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 48. Indicate the number of and expenses related to temporary or seasonal employees included in 2006, 2007, 2008, the 2009 base year and the 2010 test year jurisdictional expenses.

Response 48.

	<u>Number of Temporary Employees</u>	<u>Salaries</u>
2006	29	\$445,979
2007	23	\$398,876
2008	33	\$369,118
Base Year	49	\$534,986
Test Year	57	\$1,133,459

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REQUEST 49

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 49. Please provide copies of any studies or analyses prepared by or for the Company regarding the level of the Company's management salaries and hourly wages compared to the management salaries and hourly wages paid by other utilities, service companies, or any other entity.

Response 49. EKPC has not had a specific study regarding management wages and salaries. However, a wage and salary review was conducted in 2008 for all management, professional/technical, and clerical positions. Please see the full report in Commission Staff First Data Request Response 33.

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REQUEST 49

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 50. Please provide the FICA wage base dollars included in total wages paid for the years ended December 31, 2006, 2007 and 2008 (when available).

Response 50. FICA wage base dollars included in total wages paid for 2006 and 2007 are shown below. These amounts for 2008 are not yet available.

	<u>2006</u>	<u>2007</u>
Social Security Wages	45,014,176	46,677,822
Medicare Wages	46,787,839	48,528,443



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REQUEST 51

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 51. Please provide the FICA wage base anticipated for the base and test years and explain its derivation.

Response 51 For 2008, EKPC is using the IRS FICA wage base of \$102,000. EKPC budgeted 2009 FICA tax based on a wage base of \$105,000. EKPC determined a 2.9% increase in wage base to be reasonable.

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REQUEST 52

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 52. Please provide the percent of wages, employee benefits, overheads by type, employment taxes and other expenses charged to O&M on the basis of labor dollars (by the various labor categories, if possible) for 2006, 2007 and 2008 to date. Please indicate the causes of any differences between the percentages (over 3 percent) from year to year.

Response 52.

	Amounts Charged to O&M	Amounts Charged Elsewhere	TOTAL	Percent Charged to O&M
Year 2006:				
Wages and Salaries	\$41,580,114.01	\$5,527,348.17	\$47,107,462.18	
Employment Taxes	2,930,520.40	610,995.59	3,541,515.99	
Employee Benefits *	16,916,227.21	3,471,111.08	20,387,338.29	
TOTALS	\$61,426,861.62	\$9,609,454.84	\$71,036,316.46	86.47%
Year 2007:				
Wages and Salaries	\$43,052,652.59	\$6,289,854.25	\$49,342,506.84	
Employment Taxes	2,989,249.92	681,633.74	3,670,883.66	
Employee Benefits *	15,039,692.39	3,434,798.35	18,474,490.74	
TOTALS	\$61,081,594.90	\$10,406,286.34	\$71,487,881.24	85.44%

Eleven Months Ending November 2008:

Wages and Salaries	\$38,086,491.09	\$7,245,123.90	\$45,331,614.99	
Employment Taxes	2,700,337.72	751,694.85	3,452,032.57	
Employee Benefits *	<u>12,482,588.73</u>	<u>3,381,473.24</u>	<u>15,864,061.97</u>	
TOTALS	\$53,269,417.54	\$11,378,291.99	\$64,647,709.53	82.40%

* Please note that a portion of employee benefits are allocated on the basis of labor hours as opposed to labor dollars. The amounts reported here include all allocated employee benefits.

The decrease in the percentage of labor, benefits and employment taxes charged to O&M in 2008 is the result of 1.) increased construction activity that has shifted some labor away from O&M activities, and 2.) cost savings resulting from revisions that were made to the employees' retirement plan which took effect for 2008.

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REQUEST 53

RESPONSIBLE PERSON: David G. Eames

COMPANY: East Kentucky Power Cooperative, Inc.

Request 53. State whether the filing includes any provision for corporate performance awards. If so, list the dollar amount for each program. Identify into which accounts and in what amounts it has been accrued.

Response 53. The filing includes no provision for corporate performance awards.

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REQUEST 54

RESPONSIBLE PERSON: Robert M. Marshall
COMPANY: East Kentucky Power Cooperative, Inc.

Request 54. Refer to the response to PSC Request 34. Please explain why the Company budgeted a 5% merit increase for 2009 and a 3% merit increase for 2010 when the average merit increase for the three previous years was only 1.37%. Also, did EKPC include any general increase in its 2009 and 2010 wage estimates? If so, please provide the details. If not, please explain why not.

Response 54. EKPC generally uses the consumer price index (CPI-U) as a basis for budgeting wage rate increases. Listed below is a summary of general and merit increases for 2006 through 2010.

Year	General Increase	Merit Increase
2006	3.0% (Actual)	Not Applicable
2007	None (Actual)	None (Actual)
2008	<i>Not Applicable</i>	4.1% (Budget)
2009	<i>Not Applicable</i>	5.0% (Budget)
2010	<i>Not Applicable</i>	3.0% (Budget)

In 2006, EKPC’s compensation plan contained only a general increase that was applied across the board to all employees. In mid 2007, EKPC’s compensation plan was modified to eliminate the general increase and move to a merit increase allocated based on individual employee performance. However, due to EKPC’s financial condition and

cost-containment measures, no increases were granted during 2007. For 2009 and 2010, EKPC used the CPI-U as a basis for budgeting merit increases. For the twelve months ending June 2008, the CPI-U grew by 4.1% and it was forecasted to continue to grow. Therefore, a 2009 projection of 5% was viewed as reasonable. For 2010, a more modest increase in the amount of 3% was used.

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REQUEST 55

RESPONSIBLE PERSON: Robert M. Marshall
COMPANY: East Kentucky Power Cooperative, Inc.

Request 55. Refer to the response to PSC Request 34. Explain why only a portion of the 2008/2009 budgeted merit increase was distributed. Also, please provide the calculations showing how the portion of the available merit increase to be used was determined and calculated (i.e., the 84% for non skill-based pay and 75% for skill-based pay, broken further into departments).

Response 55. Please see PSC Request 34 responses, pages 3 & 4.

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REQUEST 56

RESPONSIBLE PERSON: Frank J. Oliva/Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 56. Please refer to the response to PSC Request 36(a). For each of the benefits listed below please explain the large increase between the base and forecasted periods.

- a. Employee safety awards.
- b. Key contributor awards.

Response 56.

- a. Employee Safety Awards – Safety Awards for 2008 were purchased and expensed in December of 2007 causing the base period to be understated.
- b. Key Contributor Awards – Budgeted amount for 2008 was evenly spread over the calendar year. The base period includes 7 months actual and 5 months budget. Actual key contributor award monies were not paid out evenly over the calendar year. Most of the key contributor award money will be paid out in the latter months of 2008, causing the 7 months actual to be understated.

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REQUEST 57

RESPONSIBLE PERSON: Frank J. Oliva/Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 57. Please refer to the response to PSC Request 36(b). For each of the benefits listed below please explain the large decrease between the 12 months prior to the base period and the base period.

- a. Retirement
- b. Employee safety awards.
- c. Workers Compensation
- d. Key contributor awards.
- e. Executive retirement plan.

Response 57. a. Retirement – Base period reflects less pension expense than the 12-months prior to the Base period because the defined pension plan benefits were reduced effective January 1, 2008. The benefit level in 2007 of 2.0% with COLA was reduced to 1.8% without COLA for all years beginning January 1, 2008.

b. Employee Safety Awards – As referenced in Response 56, the base period is understated because 2008 safety awards were purchased and expensed in December 2007.

c. Workers Compensation – The State of Kentucky Office of Workers' Compensation audit determined that reserves needed to be increased to meet estimated liabilities. A one-time adjustment of \$360,000 was added to reserves in December 2007.

d. Key Contributor Awards – As referenced in Response 56, actual key contributor award monies were not paid out evenly over the calendar year as budgeted. Most of the key contributor award monies will be paid out in the latter months of 2008.

e. Executive Retirement Plan – A lowering of the discount rate used in calculating the liability of future benefits to be paid in accordance with the SERP program resulted in a one time additional expense.

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**ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 58**

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 58. Does overtime include normal pay plus premium or just premium?
Identify the level of premium pay for 2006, 2007 and 2008 to date.

Response 58. EKPC overtime equals time plus one-half.

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REQUEST 59

RESPONSIBLE PERSON: **Robert M. Marshall**
COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 59. Please provide a copy of any Company labor productivity analyses which have been performed during the past three years.

Response 59. EKPC has not performed any productivity analyses during the past three years.

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REQUEST 60

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 60. Please provide a copy of the Company's most recent pension plan and post-retirement benefits actuarial studies.

Response 60. Please see Response 64 regarding the 2007 postretirement benefits actuarial valuation. An actuarial valuation on EKPC's pension plan is not applicable; please see the response to Request 61.

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REQUEST 61

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 61. What rate of interest is the Company currently earning on its pension plan fund balance?

Response 61. EKPC does not have a pension plan fund balance. EKPC participates in the NRECA multi-employer defined benefit pension and defined contribution plans. EKPC pays annual premiums to NRECA for its defined benefit plan, and submits biweekly employee and employer matching contributions for the defined contribution plan. NRECA is responsible for managing all investments for both plans.

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REQUEST 62

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

- Request 62.** With regard to pension expense:
- a. Please provide the most recent actuarial study.
 - b. Please identify the amount of pension expense included in 2006, 2007, 2008, the 2009 base year and the 2010 test year. Also please provide workpapers showing the derivation of these amounts.
 - c. Please state whether the pension expense provided in part b includes interest charges or earnings based on the time of payment. If yes, please identify the amount and provide workpapers or supporting documentation.
 - d. Please state the frequency with which pension contributions are made and the relationship of the payment date(s) to the period for which the contribution is being made. If the pension contributions are paid to the parent or service company, please identify both Company payment date(s) and the date(s) on which the contribution is actually made by the affiliate.
 - e. Please identify where pension expense has been included in the last working capital study and how the pension contribution date was recognized in determining the lag days for that category.

f. Please describe and quantify the effects FASB 87, 88 and 158 had on the pension plans for the Company for 2006, 2007 and 2008 if fully reflected.

Response 62. a, c, d, e, f. These are not applicable to EKPC. As indicated in Response 61 to this data request, EKPC participates in the NRECA multi-employer defined benefit pension plan. EKPC implemented FASB 158 in 2007. Please see the Response 55 of Commission Staff's Second Data Request.

b. EKPC's contributions to NRECA relating to its defined benefits pension plan are listed below.

2007--\$8,968,000

2006--\$7,883,000

2005--\$7,094,000

The contributions included in the base year total \$6,944,390. The contributions included in the forecasted test year total \$7,510,915.

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REQUEST 63

RESPONSIBLE PERSON: **Robert M. Marshall**
COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 63. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.

Response 63. Yes. EKPC has considered and did reduce the cost of post retirement health care and life insurance coverage for retirees with an employment hire date of 01-01-07 and after.

Employees hired before 01-01-07 must have at least 10 years of service to receive an employer 50% contribution on retiree medical and life insurance contributions.

Employees hired on or after 01-01-07 must have at least 20 years of service to receive the employer 50% contribution on retiree medical and life insurance contributions and these benefits end when the retiree reaches age 65.

Dental coverage is not available to retirees.

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REQUEST 64

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 64. Provide a complete copy of any and all actuarial reports prepared by or for the Company during the past three years concerning the cost of post retirement benefits other than pensions.

Response 64. Actuarial reports for 2005, 2006, and 2007 are provided on the attached CD.

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REQUEST 65

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 65. Post Retirement benefits other than pensions (OPEB)
a. Please provide complete workpapers showing the derivation of OPEB expense for 2005, 2006, 2007, 2008, the 2009 base year and the 2010 test year.
b. Please show all assumptions and the basis of all calculations.

Response 65. a-b. The derivation of OPEB expense for 2005, 2006, and 2007 is included in the actuarial reports provided in Response 64. The actuary provided an estimate used for budgeting purposes for 2008; a copy is included on page 2 of this response. The 2008 budgeted expense amount was used for 2009 and 2010.



DAVID L. SHAUB, F S A
PHONE: (615) 665-5309 FAX: (615) 665-5428
EMAIL: David.Shaub@bpsm.com

July 31, 2006

Ms Ann Wood
Manager of Internal Auditing
East Kentucky Power Cooperative, Inc
4758 Lexington Road
P.O. Box 707
Winchester, KY 40392-0707

Dear Ann:

As requested, we have calculated the projected expense for 2007 and 2008, assuming a 6.0% discount rate.

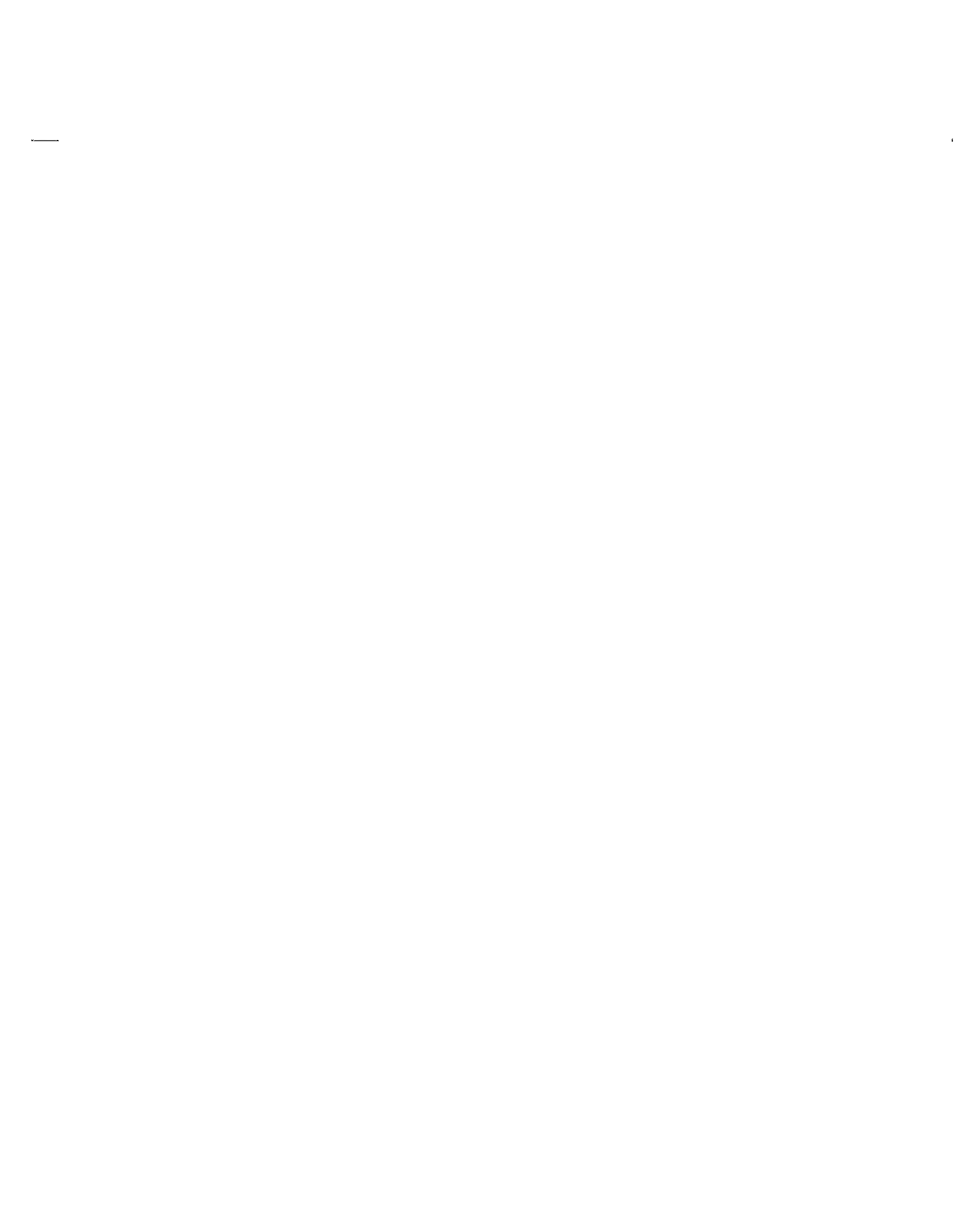
Net Periodic Postretirement Benefit Cost (NPPBC) (000s)	2007	2008
Service Cost	\$1,238	\$1,312
Interest Cost	2,210	2,359
Amortization of (Gains)/Losses	(566)	(521)
Total	\$2,882	\$3,150

Ann, thanks for the opportunity to work with you on this project. Please give me a call if you have any questions.

Sincerely,

David L. Shaub, Principal
Fellow, Society of Actuaries

Amanda Brooke Kross
Actuarial Assistant



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REQUEST 66

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 66. List expense amounts for workers compensation insurance and claims for each year 2005, 2006, 2007 and 2008 to date. Indicate in which expense accounts these items are recorded.

Response 66. See table below.

**WORKERS' COMPENSATION
INSURANCE & CLAIMS EXPENDITURES
2005-2008**

Year	Amounts
2005	\$381,654.53
2006	\$437,922.36
2007	\$307,830.07
2008 - (thru Nov 30)	\$600,092.21

This includes all payments as follows:

1. Third Party Administrator (TPA) Payments
2. In-House Payments

3. State Fund
4. Excess Workers Compensation Insurance Policy
5. Annual TPA Service Fee
6. Other Adjustments

Note: (Item Nos. 1-2 charged to Account 925; Item Nos. 3-6 charged to Account 926.)

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REQUEST 67

RESPONSIBLE PERSON: **Robert M. Marshall**
COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 67. Please state whether any amounts have been booked during the test year by the Company for the liability created pursuant to any employment severance compensation agreements.

Response 67. No amounts have been booked during the test year for any liability created pursuant to any employment severance compensation agreement.

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REQUEST 68

RESPONSIBLE PERSON: Robert M. Marshall

COMPANY: East Kentucky Power Cooperative, Inc.

Request 68. Please list all steps the Company has taken to reduce the cost of medical insurance

a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?

b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.

Response 68. a. Yes, EKPC requires a coordination of benefits. Spouses who work must enroll in their employer's insurance plan and EKPC's plan will pay secondary or their medical benefits will be limited (existing policy).

b. Yes, EKPC requires a co-pay percentage from employees. Employee contributions were required for the first time January 2007. Employees pay 10% for single and 15% for dependents. The percentage is based on the funding required for each employee. The medical program is self-funded, so if EKPC's cost increases the employees contribution will also increase. In 2008, the employee's contribution did not increase; however, the 2009 contribution increased by 5%.

Below are other steps taken to reduce the cost of EKPC's medical plan.

1. Increased individual deductible from \$250 to \$300 and family deductible from \$750 to \$900 per year effective 01-01-07.
2. Effective 01-01-07, increased drug co-pays on retail (34 days supply) from \$5.00 generic to \$10.00 and Brand from \$25.00 to \$25.00 for Formulary Brand and \$40 for Non-Formulary brand. Changed mail order (90 day supply) from 1-month co-pay to two months co-pay.
3. Employee contributions are required effective 01-01-07. Employees pay 10% for single and 15% for dependents.
4. Step therapy for PPI drugs was implemented effective 01-01-08.
5. Specialty meds with \$100 co-pay per month with a separate annual out-of-pocket maximum requiring pre-authorization was implemented effective 01-01-08.
6. Spouses who work must enroll in their employer's insurance plan and EKPC's plan will pay secondary or their medical benefits will be limited (existing policy).
7. EKPC automatically enrolls eligible retirees and retiree spouses into a Medicare D plan. The Medicare D plan pays first and EKPC's plan pays secondary. This was implemented 01-01-06.
8. Pay 100% of OTC PPI and 80% of OTC Non-sedating antihistamines to encourage the use of OTC drugs.
9. Employees hired after 01-01-07 must have 20 years of service to receive a 50% employer contributions on retiree medical premiums and can only stay in medial plan up to age 65. Employees hired before 01-01-07 must have 10 years of service to receive a 50% employer contributions on retiree medical premiums.

10. Effective 01-01-05 changed third party administrator that reduced administrative fees by approximately \$250,000 per year and changed PPO network from PPONext to a proprietary network that increased provider discounts in excess of \$1,000,000 per year.

11. Through negotiations, reduced Stop loss insurance by approximately 20% per year.

12. Implemented disease management program in 2006.

13. Changed LTD carrier and reduced annual expense by \$250,000 for 2007, 2008 and 2009.

14. EKPC implemented a pilot Wellness Program in April of 2008 and a company wide wellness program will be implemented effective 01-01-09.

15. The medical plan is self-funded which eliminates insurance company profits and plan reserves, which reduces overall plan costs by approximately 20%.

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REQUEST 69

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 69. List each athletic and employee association to which the Company contributes, the associated amounts for the test year and preceding year and the accounts charged. State how the Company has treated these expenses in the test year.

Response 69. EKPC has budgeted \$19,000 for Employee Recreation Activities in the test year. In the year before the test year, EKPC spent \$19,000 for Employee Recreation Activities. These expenses were charged to Account 92600 then cleared to various operating accounts based on straight time labor hours. This money is paid to the East Kentucky Employees Association to fund various social activities such as company picnics, Santa parties and athletic teams. These expenditures were removed from the Test Year Expenses in Seelye Exhibit 2, Schedule 1.15.

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REQUEST 70

RESPONSIBLE PERSON: **Ann F. Wood**

COMPANY: **East Kentucky Power Cooperative, Inc.**

Request 70. List the dollar value of discounts for service and merchandise the Company provides to employees. Provide for the test year. Show in what accounts and amounts such expense was recorded. What employees are eligible to receive such discounts?

Response 70. EKPC offers no discounts for services and merchandise to employees.

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REQUEST 71

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 71. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.

Response 71. A list of all Company-owned general use vehicles (automobiles, pick-ups, SUVs, vans, and light trucks) is shown in Attachment 1. Service vehicles, including medium-duty and heavy-duty trucks, tractors, trailers, power operated equipment, and heavy equipment are not shown.

EKPC Administrative Policy and Procedure No. A004 (Transportation – Assigned Vehicles) is enclosed as Attachment 2. This policy states that personal use of a company vehicle is prohibited.

In some instances, employees may be permitted to drive their assigned vehicles to and from work with overnight storage at their place of residence. The use of a business vehicle to commute to and from work is taxed in accordance with IRS regulations regarding taxable fringe benefits.

For commuting benefits not excluded by law, the IRS has three special valuation rules that relate to automobile usage:

- Cents-Per-Mile Rule
- Commuting Rule
- Annual Lease Value Rule

Employees driving company-owned vehicles generally use the Commuting Rule. Under this rule, the employer determines the commuting value by multiplying each one-way commute (from home to work or vice versa) by \$1.50.

Attachment 1

EAST KENTUCKY POWER COOPERATIVE
CURRENT VEHICLE LIST

															Description					
EK #	CUSTODIAN	DEPT	BU	LOC	REG MTH	CNTY	YR	MAKE	MODEL	TYPE	ENG	DIESEL	GVW	CLASS	LIC #	VIN	RATE	ASSET #		
164	STILL, B	041	CS	WIN	03	025/00	1998	FORD	TAURUS	SEDAN	3.0	N	6,000	1 - AUTO	08046BZA	1FAFP52U6WA251424	0.22	00000143		
214	STILL, B	041	CS	WIN	03	025/00	1999	PONT	BONNEVILLE	SEDAN	3.8	N	6,000	1 - AUTO	03E14082	1G2HX52K0XH208146	0.22	00100228		
216	STILL, B	041	CS	WIN	03	025/00	1999	FORD	TAURUS	SEDAN	3.0	N	6,000	1 - AUTO	08047BZA	1FAFP53U2XA219697	0.22	00100360		
270	STILL, B	041	CS	WIN	03	025/00	2000	CHEV	IMPALA	SEDAN	3.4	N	6,000	1 - AUTO	08051BZA	2G1WF55E1Y9116473	0.22	00104992		
328	TWITCHELL, J	110	PD	WIN	03	025/00	2004	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08054BZA	411BF28B340353951	0.22	00117519		
352	EAMES, D	020	FIN	WIN	03	025/00	2004	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08055BZA	4T1BF28B44U357183	0.22	00120035		
355	JOHNSON, C	170	CON	WIN	03	025/00	2004	CHEV	IMPALA	SEDAN	3.4	N	6,000	1 - AUTO	08056BZA	2G1WF52E549362408	0.22	00120045		
356	STILL, B	041	CS	WIN	03	025/00	2005	TOYO	CAMRY	SEDAN	2.4	N	6,000	1 - AUTO	08057BZA	4T1BE32K05U017418	0.22	00120920		
357	CAUDILL, C	069	CS	WIN	03	025/00	2005	CHEV	IMPALA	SEDAN	3.4	N	6,000	1 - AUTO	08058BZA	2G1WF52E859166383	0.22	00121193		
364	PURVIS, J	172	PROD	WIN	03	025/00	2005	FORD	TAURUS	SEDAN	3.0	N	6,000	1 - AUTO	08059BZA	1FAFP53095A310768	0.22	00122069		
372	STILL, B	041	CS	WIN	03	025/00	2005	FORD	TAURUS	SEDAN	3.0	N	6,000	1 - AUTO	08060BZA	4T1BK36B25U021929	0.22	00121197		
372	STILL, B	041	CS	WIN	03	025/00	2005	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08061BZA	4T1BK36B05U024243	0.22	00121670		
373	STILL, B	041	CS	WIN	03	025/00	2005	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08062BZA	4T1BK36B05U024243	0.22	00121670		
373	STILL, B	041	CS	WIN	03	025/00	2005	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08062BZA	1FAHP58205A222000	0.22	00122139		
379	LITRELL, J	069	CS	WIN	03	025/00	2005	FORD	TAURUS	STN WGN	3.0	N	6,000	1 - AUTO	08062BZA	1FAHP58205A222000	0.22	00122139		
379	LITRELL, J	069	CS	WIN	03	025/00	2005	FORD	TAURUS	STN WGN	3.0	N	6,000	1 - AUTO	08062BZA	1FAHP58205A222000	0.22	00122139		
385	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08550CAZ	4T1BK36B66U114868	0.22	00122920		
385	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08550CAZ	4T1BK36B66U114868	0.22	00122920		
385	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08550CAZ	4T1BK36B66U114868	0.22	00122920		
386	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08260ADY	4T1BK36B26U106587	0.22	00122918		
386	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08261ADY	4T1BK36B76U107881	0.22	00122917		
387	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08261ADY	4T1BK36B76U107881	0.22	00122917		
387	STILL, B	041	CS	WIN	03	025/00	2006	TOYO	AVALON	SEDAN	3.5	N	6,000	1 - AUTO	08175ATT	2G1WT58K469222553	0.22	00122849		
388	CUNNINGHAM, H	122	PD	WIN	03	025/00	2006	CHEV	IMPALA	SEDAN	3.5	N	6,000	1 - AUTO	08218ATT	2G1WT58K669118050	0.22	00122850		
389	SHARP, B	122	PD	WIN	03	025/00	2006	CHEV	IMPALA	SEDAN	3.5	N	6,000	1 - AUTO	08274BZA	2B3KA43GX6H413135	0.22	00123080		
390	MURREY, B	122	PD	WIN	03	025/00	2006	DODG	CHARGER	SEDAN	3.5	N	6,000	1 - AUTO	08274BZA	2B3KA43GX6H413135	0.22	00123080		
7	CARROLL, B	123	PD	WIN	03	025/00	1998	GMC	JIMMY	SUV	4.3	N	6,000	2 - LTTR	08043BZA	1GKDT13W8W2536372	0.30	00000009		
18	ORSO, T	037	CS	SPUR	03	025/00	1996	CHEV	2500	4X4 EXT CAB	5.7	N	10,000	2 - LTTR	08260951	1GCGK24R9T2213333	0.30	00000023		
26	NEAL, J	145	PD	WIN	03	025/00	1999	FORD	F250	4X4 EXT CAB	7.3	Y	10,000	2 - LTTR	08260950	1FTNW21F5XEA91590	0.30	00000033		
35	DANIEL, A	144	PD	WIN	03	025/00	1999	FORD	F250	4X4 EXT CAB	6.8	N	10,000	2 - LTTR	08260949	1FTNX21S1XEA77437	0.30	00000042		
43	PFEFFER, C	400	PROD	SPUR	03	081/00	1998	FORD	E350	CARGO VAN	5.4	N	10,000	2 - LTTR	08152976	1FTSE34LXWHB05610	0.30	00000049		
51	FOSTER, G	300	PROD	COOP	03	100/00	1996	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08266479	1FTEF15N9TLB65515	0.30	00000058		
65	DRAKE, S	140	PD	WIN	03	025/00	1998	CHEV	BLAZER	SUV	4.3	N	10,000	2 - LTTR	08260947	1GNDT13WXW2224704	0.30	00000078		
89	MORRIS, L	170	CON	SPUR	03	081/00	1996	FORD	F150	PICKUP	302	N	10,000	2 - LTTR	08152977	1FTEF15N7TLB65514	0.30	00000094		
127	MORRIS, L	170	CON	SPUR	03	081/00	1997	FORD	EXPLORER	SUV	4.6	N	6,000	2 - LTTR	08560CMG	1FMDU35P0VUC64537	0.30	00000119		
133	FERGUSON, E	500	PROD	SMITH	03	025/00	1994	CHEV	C20	PICKUP		N	10,000	2 - LTTR	08260945	1GCFK24K7RZ258701	0.30	00000123		
146	BINKLEY, M	172	PROD	WIN	03	025/00	1997	GMC	JIMMY	SUV	4.3	N	10,000	2 - LTTR	08260944	1GKDT13W5V2552799	0.30	00000132		
150	STILL, B	041	CS	WIN	03	025/00	1995	FORD	EXPLORER	SUV	4.0	N	6,000	2 - LTTR	08045BZA	1FMDU34X2SUB84475	0.30	00000135		
174	MILLER, L	300	PROD	COOP	03	100/00	1992	FORD	F150	PICKUP	4.6	N	6,000	2 - LTTR	08266480	1FTEF15N3NLA02216	0.30	00000149		
182	PATRICK, L	200	PROD	DALE	03	025/00	1993	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08260943	1FTDF15NXPLA42131	0.30	00000151		
185	BOWLING, L	200	PROD	DALE	03	025/00	1994	CHEV	1500	PICKUP	5.3	N	10,000	2 - LTTR	08260942	1GCEK14H7RZ208035	0.30	00000155		
190	SETTLES, J	172	PROD	WIN	03	025/00	1998	GMC	YUKON	SUV	5.7	N	10,000	2 - LTTR	08260952	1GKEK13R6WJ730650	0.30	00000159		
192	FRALEY, G	400	PROD	SPUR	03	081/00	1997	FORD	F250	PICKUP	4.6	N	10,000	2 - LTTR	08152983	2FTFF2760VCA26726	0.30	00000161		
202	SPANGLER, L	144	PD	WIN	03	025/00	1998	CHEV	SUBURBAN	SUV	5.7	N	10,000	2 - LTTR	08260940	3GNGK26RXWG140921	0.30	00000168		

EAST KENTUCKY POWER COOPERATIVE
CURRENT VEHICLE LIST

EK #	CUSTODIAN	DEPT	BU	LOC	REG MTH	CNTY	Description							LIC #	VIN	RATE	ASSET #	
							YR	MAKE	MODEL	TYPE	ENG	DIESEL	GVW					CLASS
208	TURNER, B	090	PD	WIN	03	025/00	1999	FORD	F150	4X4 EXT CAB	4.6	N	10,000	2 - LTTR	08260939	1FTRX18W2XNA74440	0.30	00000175
219	FOSTER, G	300	PROD	COOP	03	100/00	1999	CHEV	TAHOE	SUV	5.7	N	6,000	2 - LTTR	08643FVW	3GNEK18R9XG190743	0.30	00100339
220	REED, R	300	PROD	COOP	03	100/00	1999	CHEV	TAHOE	SUV	5.7	N	6,000	2 - LTTR	08642FVW	3GNEK18R0XG167979	0.30	00100345
224	CURTIS, M	605	PROD	PEND LF	03	025/00	1999	FORD	EXPLORER	SUV	5.0	N	6,000	2 - LTTR	08266623	1FMZU35PXXUC16438	0.30	00100426
225	KIEDA, R	400	PROD	SPUR	03	081/00	1999	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152984	2FTRX18W2XCA76825	0.30	00100386
231	PLAYFORTH, D	069	CS	WIN	03	025/00	1999	FORD	WINDSTAR	VAN	3.8	N	6,000	2 - LTTR	03E14083	2FMZA5142XBB70741	0.30	00100382
240	EDWARDS, T	160	CON	WIN	03	025/00	2000	FORD	EXPLORER	SUV	4.0	N	10,000	2 - LTTR	08260936	1FMDU74E2YUA08234	0.30	00100644
241	MONEYHON, M	300	PROD	COOP	03	100/00	2000	CHEV	1500	PICKUP	5.3	N	10,000	2 - LTTR	08266481	1GCEK19V0YE133733	0.30	00100783
243	PATRICK, L	200	PROD	DALE	03	025/00	2000	CHEV	2500	PICKUP	5.7	N	10,000	2 - LTTR	08260935	1GCGK24R0YR106209	0.30	00102869
244	SETTLES, J	172	PROD	WIN	03	025/00	2000	FORD	EXPLORER	SUV	4.0	N	10,000	2 - LTTR	08260934	1FMZU73X4YUB22552	0.30	00102865
250	CARRINGTON, J	602	PROD	LAUR LF	03	025/00	2000	DODG	DURANGO	SUV	4.7	N	10,000	2 - LTTR	08368603	1B4HS28N7YF137659	0.30	00102942
251	HAMILTON, R	090	PD	WIN	03	025/00	2000	CHEV	TAHOE	SUV	5.3	N	6,000	2 - LTTR	08048BZA	1GNEK13T5YJ110857	0.30	00102931
252	RICKER, S	171	PD	WIN	03	025/00	2000	CHEV	TAHOE	SUV	5.3	N	6,000	2 - LTTR	08049BZA	1GNEK13T7YJ118944	0.30	00102949
259	TEMPLETON, F	601	PROD	GRNV LF	03	025/00	2000	CHEV	BLAZER	SUV	4.3	N	6,000	2 - LTTR	08259221	1GNDT13W8Y2289182	0.30	00000371
260	WEIGOTT, B	400	PROD	SPUR	03	081/00	2000	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152985	1FTRF17W2YNB80926	0.30	00104016
261	PFEFFER, C	400	PROD	SPUR	03	081/00	2000	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152986	1FTRF17W0TNB80925	0.30	00104015
262	MAYFIELD, R	400	PROD	SPUR	03	081/00	2000	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152987	1FTRF17W9YNB80924	0.30	00104014
263	STANFIELD, J	121	PD	WIN	03	025/00	2000	FORD	F250	4X4 EXT CAB	7.3	Y	10,000	2 - LTTR	08260932	1FTNX21F0YED43728	0.30	00103993
277	TEGGE, B	092	CS	WIN	03	025/00	2001	FORD	WINDSTAR	VAN	3.8	N	10,000	2 - LTTR	08260928	2FMZA51431BA10505	0.30	00108141
279	FERGUSON, E	500	PROD	SMITH	03	025/00	2002	FORD	EXPLORER	SUV	4.0	N	6,000	2 - LTTR	08260927	1FMZ073E62UA20031	0.30	00108830
288	KENNEDY, B	604	PROD	HARD LF	03	025/00	2002	FORD	EXPLORER	SUV	4.0	N	6,000	2 - LTTR	08053BZA	1FMZU73E32UA77584	0.30	00109467
289	BOYD, R	121	PD	WIN	03	025/00	2001	FORD	F250	4X4 EXT CAB	7.3	Y	10,000	2 - LTTR	08260926	3FTNX21F71MA87166	0.30	00109470
290	FURBY, R	172	PROD	SMITH	03	025/00	2001	CHEV	BLAZER	SUV	4.3	N	10,000	2 - LTTR	08260925	1GND113W512159527	0.30	00109469
291	LUTES, K	082	PROD	WIN	03	081/00	2002	FORD	EXPLORER	SUV	4.6	N	6,000	2 - LTTR	08561CMG	1FMZU73W92UB25395	0.30	00109627
294	VOLTZ, T	400	PROD	SPUR	03	081/00	2002	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152995	1FTRX17W02NA38840	0.30	00109626
296	OWENS, D	131	PD	WIN	03	025/00	2002	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08260923	1GCHK29U42E294605	0.30	00112536
297	BLACKBURN, T	131	PD	WIN	03	025/00	2002	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08260922	1GCHK29U82E270890	0.30	00112537
298	JONES, J	603	PROD	BAV LF	03	025/00	2002	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08368597	1GNDT13SX22519793	0.30	00112839
299	FUELS POOL	174	CP	WIN	03	025/00	2002	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260921	1GNDT13S122530326	0.30	00112842
300	KIEDA, R	400	PROD	SPUR	03	081/00	2003	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152988	1FTRF17W23NA93374	0.30	00113722
301	PFEFFER, C	400	PROD	SPUR	03	081/00	2003	FORD	F150	PICKUP	4.6	N	10,000	2 - LTTR	08152989	1FTRF17W43NA93375	0.30	00113723
304	BRANSCUM, W	142	PD	BURN	03	100/01	2003	CHEV	2500HD	4X4 EXT CAB	8.1	N	10,000	2 - LTTR	08266624	1GCHK29G43E208401	0.30	00113728
306	ROSE, P	144	PD	WIN	03	025/00	2003	CHEV	2500HD	4X4 EXT CAB	8.1	N	10,000	2 - LTTR	08260918	1GCHK29G3E219094	0.30	00113795
307	MONEYHON, M	300	PROD	COOP	03	100/00	2003	CHEV	2500	PICKUP	5.7	N	10,000	2 - LTTR	08266482	1GCHK23U63F108695	0.30	00113637
308	MCDONALD, J	062	CS	WIN	03	025/00	2003	HOND	ODYSSEY	VAN	3.5	N	10,000	2 - LTTR	08260917	2HKRL18563H501650	0.30	00113726
309	BARNES, C	143	PD	CRITT	03	041/00	2003	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08241653	1GCHK29U13E249641	0.30	00113833
310	SPANGER, D	131	PD	WIN	03	025/00	2003	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260916	1GNDT13S432387003	0.30	00114637

EAST KENTUCKY POWER COOPERATIVE
CURRENT VEHICLE LIST

										Description				LIC #	VIN	RATE	ASSET #	
EK #	CUSTODIAN	DEPT	BU	LOC	REG MTH	CNTY	YR	MAKE	MODEL	TYPE	ENG	DIESEL	GVW	CLASS	LIC #	VIN	RATE	ASSET #
															08260915	1GCEK19T53E358429	0.30	00114654
311	HAYES, J	090	PD	WIN	03	025/00	2003	CHEV	1500	4X4 EXT CAB	5.3	N	10,000	2 - LTTR	08260915	1GCEK19T53E358429	0.30	00114654
312	SPANGLER, D	131	PD	WIN	03	025/00	2003	CHEV	ASTRO	VAN	4.3	N	10,000	2 - LTTR	08260914	1GNEL19X03B146997	0.30	00114640
315	CAUDILL, A	122	PD	WIN	03	025/00	2003	CHEV	SUBURBAN	SUV	8.1	N	10,000	2 - LTTR	08260913	3GNGK26G03G299523	0.30	00114655
317	MAYFIELD, R	400	PROD	SPUR	03	081/00	2003	CHEV	1500	PICKUP	5.3	N	10,000	2 - LTTR	08152990	1GCEC14VX3Z337056	0.30	00114638
318	HEDGECOCK, L	400	PROD	SPUR	03	081/00	2003	CHEV	1500	PICKUP	5.3	N	10,000	2 - LTTR	08152991	1GCEC14V03Z345313	0.30	00114646
319	BLACKWELL, K	121	PD	WIN	03	025/00	2003	CHEV	2500HD	4X4 EXT CAB	6.6	Y	10,000	2 - LTTR	08260912	1GCHK23123F249608	0.30	00114656
322	WATSON, G	043	CS	SPUR	03	081/00	2003	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260910	0GNDT13S332323664	0.30	00114418
324	HOHMAN, J	064	CS	WIN	03	025/00	2003	CHEV	TRAILBLAZER	SUV	4.2	N	6,000	2 - LTTR	084624BC	1GNDT13S632355606	0.30	00114643
325	STILL, B	041	CS	WIN	03	025/00	2003	HOND	ODYSSEY	VAN	3.5	N	6,000	2 - LTTR	03E76626	5FNRL185X3B109687	0.30	00114653
327	HUFF, E	174	CP	COAL	03	025/00	2004	CHEV	TAHOE	SUV	5.3	N	10,000	2 - LTTR	08260909	1GNEK13Z04J145305	0.30	00117047
329	ALLEN, B	122	PD	WIN	03	025/00	2004	FORD	F250	4X4 EXT CAB	6.0	Y	10,000	2 - LTTR	08260908	1FTNX21P64EB74754	0.30	00117591
330	SETTLES, J	172	PROD	WIN	03	025/00	2004	CHEV	TAHOE	SUV	5.3	N	6,000	2 - LTTR	084623BC	1GNEK13Z34J209014	0.30	00117592
331	THOMAS, R	200	PROD	DALE	03	025/00	2004	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260907	1GND1135642155407	0.30	00117593
332	RAKESTRAW, H	174	CP	COAL	03	025/00	2004	CHEV	TAHOE	SUV	5.3	N	10,000	2 - LTTR	08260906	1GNEK13Z74J208495	0.30	00117864
333	BERRY, D	069	CS	WIN	03	025/00	2004	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260905	0GNDT13S442352348	0.30	00117864
334	COMBS, J	143	PD	CRITT	03	041/00	2004	GMC	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08241655	1GTHK29U24E352617	0.30	00119013
335	LOWERY, E	142	PD	BURN	03	100/01	2004	GMC	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08266626	1GTHK23U04F187606	0.30	00118832
336	MCKINNEY, G	144	PD	WIN	03	025/00	2004	FORD	F250	4X4 EXT CAB	6.0	Y	10,000	2 - LTTR	08260904	1FTNX21P94EC08279	0.30	00117865
337	SHAFER, J	142	PD	BURN	03	100/01	2004	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08266627	1GCHK29U24E341505	0.30	00118840
338	SPARKS, J	142	PD	BURN	03	100/01	2004	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08266628	1GCHK29U54E343569	0.30	00118840
340	MCKINNEY, EVERETT	122	PD	WIN	03	025/00	2004	CHEV	1500	4X4 EXT CAB	5.3	N	10,000	2 - LTTR	08260903	1GCEK19TX4Z327462	0.30	00119007
344	POER, M	121	PD	WIN	03	025/00	2004	CHEV	2500HD	4X4 EXT CAB	6.6	Y	10,000	2 - LTTR	08260900	1GCHK29224E337372	0.30	00118836
345	CHRISTOPHER, D	131	PD	WIN	03	025/00	2004	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08260899	1GCHK29U54E340767	0.30	00119009
346	CZAJKOWSKI, T	090	PD	WIN	03	025/00	2004	CHEV	1500	4X4 EXT CAB	5.3	N	10,000	2 - LTTR	08260898	1GCEK19T44Z322189	0.30	00119006
347	VARNER, T	032	CS	WIN	03	025/00	2004	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08260897	1GCHK29U54E362607	0.30	00119010
349	CARROLL, B	123	PD	WIN	03	025/00	2004	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260896	1GNDT13S042348569	0.30	00118839
350	SPARKS, J	142	PD	BURN	03	100/01	2004	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08266629	1GCJL23U04F245441	0.30	00119011
358	LUTES, K	082	PROD	WIN	03	025/00	2005	CHEV	SILVERADO	4X4 EXT CAB	4.8	N	10,000	2 - LTTR	08260895	1GCEK19Z05Z193499	0.30	00121005
359	CAUDILL, COLETTE	200	PROD	DALE	03	025/00	2005	CHEV	1500	PICKUP	5.3	N	10,000	2 - LTTR	08260894	2GCEK131751235826	0.30	00121006
360	TYREE, R	082	PROD	WIN	03	025/00	2005	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260893	1GNDT13S752192502	0.30	00121007
361	FERGUSON, E	500	PROD	SMITH	03	025/00	2006	FORD	F150	4X4 EXT CAB	5.4	N	10,000	2 - LTTR	08260892	1FTRF145X5NA96795	0.30	00122138
362	SPANGLER, D	131	PD	WIN	03	025/00	2005	CHEV	2500HD	4X4 EXT CAB	6.0	N	10,000	2 - LTTR	08260891	1GCJHK29U55E296139	0.30	00122081
363	SPANGLER, L	144	PD	WIN	03	025/00	2005	CHEV	2500HD	4X4	6.0	N	10,000	2 - LTTR	08260890	1GCHK24U05E293690	0.30	00121779
365	LEVERIDGE, C	300	PROD	COOP	03	100/00	2005	CHEV	2500	PICKUP	6.0	N	10,000	2 - LTTR	08266483	1GCHK23075F946737	0.30	00121782
366	SHIPP, J	170	CON	SPUR	03	081/00	2005	FORD	EXPLORER	SUV	4.6	N	10,000	2 - LTTR	08152992	1FMZU73W65UB13080	0.30	00121783
367	RANDOLPH, J	143	PD	CRITT	03	041/00	2005	CHEV	2500HD	4X4 EXT CAB	6.6	Y	10,000	2 - LTTR	08241656	1GCHK29205E289453	0.30	00122070
368	SHEARER, V	043	CS	WIN	03	025/00	2005	CHEV	1500	4X4	3.5	N	10,000	2 - LTTR	08260889	2GCEK13T551356645	0.30	00122079

EAST KENTUCKY POWER COOPERATIVE
CURRENT VEHICLE LIST

										Description								
EK #	CUSTODIAN	DEPT	BU	LOC	REG MTH	CNTY	YR	MAKE	MODEL	TYPE	ENG	DIESEL	GVW	CLASS	LIC #	VIN	RATE	ASSET #
369	KIEDA, R	400	PROD	SPUR	03	081/00	2005	CHEV	1500	PICKUP	4.3	N	10,000	2 - LTTR	08152993	1GCEC14V85Z315835	0.30	00121780
370	PFEFFER, C	400	PROD	SPUR	03	081/00	2005	CHEV	1500	PICKUP	4.3	N	10,000	2 - LTTR	08152994	2GCEK13T951354932	0.30	00121784
371	DICKERSON, E	141	PD	BARD	03	090/00	2005	CHEV	2500HD	4X4 EXT CAB	8.1	N	10,000	2 - LTTR	08154419	1GCHK23G25F945716	0.30	00121785
377	WILLIAMS, G	172	PROD	WIN	03	025/00	2005	CHEV	TRAILBLAZER	SUV	4.2	N	10,000	2 - LTTR	08260888	1GNND13S952143155	0.30	00121674
381	BARNES, J	122	PD	WIN	03	025/00	2006	FORD	F250	4X4 EXT CAB	6.0	Y	10,000	2 - LTTR	08260887	1FTSX21P46EB35098	0.30	00122751
382	ADAMS, W	122	PD	WIN	03	025/00	2006	FORD	F250	4X4 EXT CAB	6.0	Y	10,000	2 - LTTR	08260886	1FTXS21P66EB35099	0.30	00122750
384	CHEVRONT, A	142	PD	BURN	03	100/01	2006	CHEV	2500HD	4X4 EXT CAB	8.1	N	10,000	2 - LTTR	08266630	1GCHK29G66E189712	0.30	00122851
391	COMBS, J	143	PD	CRITT	03	041/00	2006	FORD	EXPLORER	SUV	4.0	N	10,000	2 - LTTR	08396903	1FMEU72E36UA76367	0.30	00122962
392	MORRIS, L	170	CON	SMITH	03	025/00	2006	FORD	EXPLORER	SUV	4.0	N	10,000	2 - LTTR	08396904	1FMEU72E86UA42179	0.30	00122961
394	STEWART, B	172	PROD	SMITH	03	025/00	2006	CHEV	TRAILBLAZER	SUV	4.2	N	6,000	2 - LTTR	08118CMT	1GNND13S762160361	0.30	00122965
395	PETREY, L	172	PROD	SMITH	03	025/00	2006	CHEV	TRAILBLAZER	SUV	4.2	N	6,000	2 - LTTR	08119CMT	1GNND13S062180077	0.30	00122964
397	CONLEY, G	142	PD	BURN	12	100/01	2006	FORD	EXPLORER	SUV	4.0	N	6,000	2 - LTTR	08622DZD	1FMEU73E86UA95656	0.30	00124309
405	BINKLEY, M	172	PROD	WIN	03	025/00	2008	FORD	RANGER	4X4		N	10,000	2 - LTTR	08425469	1FTYR15E08PA29021	0.30	00127000
406	TURNER, B	090	PD	WIN	03	025/00	2008	CHEV	1500	EXT CAB		N	10,000	2 - LTTR	08428130	1GCEK19C88Z189605	0.30	00127261
414	PATRICK, T	090	PD	WIN	03	025/00	2008	CHEV	1500	4WD EXT CAB TRUC	8.0	N	7,000	2-LTTR	08442131	1GCEK19J48Z298304	0.30	00139326
415	CRAWFORD, G	160	CONS	WIN	03	025/00	2008	CHEV	TRAILBLAZER	SUV TRAILBLAZER	4.2	N	5,750	2-LTTR	08458435	1GNND13S782244196	0.30	139327
383	STILL, B	041	CS	WIN	03	025/00	2005	TOYO	PRIUS	HYBRID	1.5	N	6,000	6 - HYBR	08043BJN	JTDKB20U653105195	0.15	00122367

Attachment 2

EAST KENTUCKY POWER COOPERATIVE

Administrative Policies and Procedures

No. A004

SUBJECT: Transportation - Assigned Vehicles

POLICY: It is the policy of East Kentucky Power Cooperative, ("EKPC") to make reasonable efforts to provide adequate transportation to employees who have a definite work-related need to have a vehicle available to them at all times.

PROCEDURE:

- A. The following procedures are applicable to all EKPC vehicles except the vehicle assigned to the President and Chief Executive Officer, ("President and CEO") which is covered in accordance with IRS regulations.
- B. A vehicle may be assigned to an employee when it is determined by the process manager and vice president and approved by the President and CEO that a vehicle is necessary on a regular and continuing basis for the proper performance of the employee's job responsibilities.
- C. In general, vehicle assignment and storage shall be as follows:
 - 1. A vehicle may be assigned to each vice president to be used by the vice president and employees in their business unit. The vice presidents shall be permitted to drive their assigned vehicles to and from work with overnight storage at their place of residence. The use of a business vehicle to commute to and from work will be taxed in accordance with IRS regulations regarding taxable fringe benefits. Personal use of a company vehicle is prohibited.
 - 2. A vehicle may be assigned to an employee whose work requires extensive use of a vehicle on the average of at least 18,000 miles per year. This assigned vehicle may be stored at home overnight ONLY if:
 - a. The employee regularly travels directly from home to his fieldwork on the average of at least three days per week.
 - b. The employee experiences and makes a regular practice of answering "service calls" without going to his "headquarters".

- c. The employee has coordinating responsibility in emergency situations, which have a direct and immediate impact on the continuity of service to member systems.
 3. Specialty vehicles and vehicles on which it is necessary to carry certain equipment (that is regularly maintained on a specific vehicle) should be assigned to an individual or process and not regularly driven home unless it meets the criteria in Item 2.
 4. Pool vehicles and assigned vehicles which are not normally driven home, may be driven home in the evening if it is required due to early morning departure or late evening arrival without going to the headquarters' location. However, these vehicles must not be relied on for regular travel between home and work or lunch. If these vehicles are driven home, the driver should report all such occurrences on the mileage log
 5. In order to provide more flexibility and personal preference insofar as practical meeting the transportation needs of EKPC, an employee, subject to the approval of the vice president, may choose on a predetermined basis, to use their personal car on EKPC business and receive reimbursement at the designated mileage rate. All mileage reports on use of personal car on EKPC business shall be provided on the specified reporting forms and each report shall be subject to verification. See Administrative Policy A006.
 6. In providing pool or assigned vehicles for EKPC business, it is the intent, under present policy, to make reasonable efforts to provide transportation as may be required; however, there may be instances where the specific use of a personal vehicle on EKPC business is desirable and necessary. In these instances, it is expected that the employee will assume this responsibility (with designated mileage reimbursement) from time to time as may be necessary.
- D. Vehicles owned by EKPC are not to be assigned to any employee for their exclusive use, either during or after working hours. All assigned vehicles are to be made available for other Cooperative use when not in use by the individual to whom the vehicle is assigned.

- E. Individuals needing the use of a pool vehicle shall utilize assigned vehicles in their business unit, which are not in use before requesting a pool vehicle.
- F. Assigned vehicles shall not be used for personal reasons, during or after working hours, and shall not be driven by individuals other than EKPC employees.
- G. Authorization of vehicle assignment and storage shall be determined as follows:

All employees except vice presidents who have need for an assignment vehicle shall submit a "New Vehicle Assignment Request" (Exhibit 1) form and route to the vice president and the President and CEO for approval with the annual capital budget, in order to provide management with justification for the capital investment for new vehicles, knowledge of how the vehicle is used, and if driven to and from home and work location. This form must also be initiated and approved for any non-budgeted vehicle purchase. The original form will be maintained by Plant Accounting.

- H. The class of vehicle assigned shall be as follows:
 - 1. EKPC will purchase base model pick-up trucks and station wagons as determined by the specific job requirement.

For general transportation vehicles, full size automobiles may be assigned to vice presidents and medium size automobiles will normally be assigned to other employees.
 - 3. SUVs and other four wheel drive vehicles and vans, except for certain sections of the Power Delivery Business Unit, will require in writing, a detailed justification from the appropriate Vice President, along with the approval from the Vice President, Finance and Planning and the President and CEO.
- I. To replace a vehicle, at least one of the following three criteria (mileage, years, and repair cost %) must be met: (see chart below)

<u>Class</u>	<u>Description</u>	<u>Gross Vehicle Weight Return ("GVWR")</u>	<u>Mileage/Years</u>	<u>Repair Cost % of Purchase Price</u>
01	Passenger Car and Mini Van – Gas		120K/6 years	25% - 30%
02	SUV Vehicle – Gas (Blazer, Explorer, Tahoe, Bronco)		120K/6 years	25% - 30%
03	Work Van/Truck – Gas	<15,000 GVWR	140K/7 years	30% - 35%
03	Truck – Diesel	<15,000 GVWR	200K/8 years	30% - 35%
04	Trucks – Diesel	>15,000 GVWR	200K/10 years	35% - 40%
04	Trucks – Gas	15,000 GVWR	140K/7 years	30% - 35%
05	Large Trucks (Tractors, Digger Derricks, Bucket Trucks, Line Service Trucks)	(Typical) 26,000 GVWR	200K /10 – 12 years	40% - 50%

The Process Manager and Vice President will determine if more than one criteria should be met in order for replacement of that vehicle to take place.

A Vehicle Cost History Report/Justification for Replacement Form (Exhibit 2) will be initiated by Vehicle Maintenance and forward to the appropriate Process Manger, Vice President, and the President and CEO for approval.

- J. It is the responsibility of the person to whom a vehicle is assigned to see that the vehicle is maintained in good working condition. This includes checking of oil, water, tires, etc. In order to track operating costs, EKPC fuel and vehicle maintenance facilities are to be used when possible. If maintenance is performed at a facility other than EKPC, an itemized list of services performed and cost should be sent to Vehicle Maintenance.
- K. Toll facility cards will be assigned as necessary by the Transportation/ Plant Accounting.
- L. Vehicle modification may be made only by going through the approval procedure as previously outlined (see paragraph H.3.)
- M. Assigned vehicles may be transferred to another employee or the vehicle pool by process managers. All changes, including home storage, must be reported to plant accounting.

- N. Hitchhikers shall not be picked up.
- O. It is permissible for family members or business associates to ride in an EKPC vehicle when the assigned driver is enroute to or from work or is on official business enroute to or attending business meetings, but it is not permissible during other routine, day-to-day, and emergency business.
- P. All traffic and parking fines are the responsibility of the driver except for unknown vehicle defects.
- Q. Accidents must be reported in writing to the Corporate Training and Safety Process, through the employee's vice president unless an injury accident or extensive property damage occurs, then the Corporate Training and Safety Process should be contacted immediately. All pertinent information concerning the accident should be provided. Employees should exercise caution in any statements made at the accident site so as not to commit EKPC to any obligation or liability.
- R. Mileage logs for assigned vehicles shall be submitted to Accounting by the 25th of each month.
- S. Any deviation from this procedure must be obtained from the President and CEO.
- T. This policy is subject to change at the discretion of the President and CEO.

RESPONSIBILITY: President and CEO
Vice Presidents
Assigned Primary Drivers
Accounting Supervisor

RELATED POLICIES: Board Policy 103
Board Policy 507
Administrative Policy A003
Administrative Policy A005
Administrative Policy A006

APPROVED BY: _____
President and Chief Executive Officer

DATE ADOPTED: October 21, 1981

ADMINISTRATIVE POLICIES & PROCEDURES
Transportation - Assigned Vehicles

Page 6
No. A004

REVISION DATES:

January 29, 1982
September 21, 1984
January 15, 1986
December 17, 1987
March 28, 1988
July 16, 1993
July 27, 1993
September 27, 1993
March 29, 1994
December 6, 1994
July 20, 1998
May 22, 2001
June 12, 2002
August 13, 2002
July 7, 2008

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 72

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 72. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so, please:

- a. Identify each site and the type of recreational facility.
- b. State whether each site is for public use or exclusively for employee use.
- c. For each site identified in (a) above, state the amount of expense incurred during the test year to maintain it.

Response 72. a. EKPC has one site that is used for recreational purposes. A softball field, a picnic shelter and a tennis court which resides on approximately two acres at the Headquarters facility located at 4775 Lexington Road, Winchester, KY.

- b. Use mainly for employees; however, in the past there have been times where public groups had limited access and use.
- c. Mowing and trimming of this site is approximately \$1,500 annually.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 73

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 73. Identify all expenses incurred during the test year for athletic events, tickets, sky boxes and all sporting activities. Specifically identify the activity, dollar amount and account charged. Provide copies of paid vouchers and invoices supporting these expenditures.

Response 73. East Kentucky's forecasted test year has no provision for expenses relating to athletic events, tickets, sky boxes and sporting activities.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 74

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 74. Does the Company or any affiliates employ chauffeurs? If so, identify the expenses included in the test year, including account number.

Response 74. EKPC does not employ any chauffeurs.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 75

RESPONSIBLE PERSON: Ricky L. Drury

COMPANY: East Kentucky Power Cooperative, Inc.

Request 75. With regard to R&D projects, do EKPC's regulated operations realize any royalties, profits from commercialization, or other forms of reimbursement or funding? If yes, please identify the amounts of all such items in 2006, 2007 and 2008 to date.

Response 75. No. EKPC does not realize any form of reimbursement with regard to R&D projects.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 76

RESPONSIBLE PERSON: Gary T. Crawford/Ricky L. Drury/Craig A.
Johnson/Frank J. Oliva/Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 76. With regard to all capital and expense accounts included in the filing, please provide:

- a. A monthly breakdown of the expense by capital project and/or expense account included in 2006, 2007 and 2008 to date.
- b. A comparison of actual vs. budgeted expenditures for 2006, 2007 and 2008 to date.
- c. A detailed explanation of the causes of any increase from 2006 levels to 2007 levels and from 2007 to 2008 levels and why such an increase is necessary and reasonable.
- d. A summary description of each of the capital projects identified and the benefit to be derived by ratepayers.
- e. Please provide the costs by project for each year of 2006, 2007 and 2008 to date.

Response 76. a. Please see the enclosed CD for spreadsheets including this information for 2006, 2007, and 2008.

b. The totals reported below include all budgeted and capital expenditures including replacements.

	<u>Actual Capital Expenditures</u>	<u>Budgeted Capital Expenditures</u>	<u>Difference</u>
2006	295,779,989	600,526,076	304,746,087
2007	441,109,956	673,399,844	232,289,888
2008 – 11 months	368,975,298	605,109,377	236,134,079

c. For these capital expenditures, any increase or decrease from 2006 to 2007 or from 2007 to 2008 is based on the level of capital projects and their percentage complete. EKPC delayed certain capital projects that did not impact immediate transmission reliability or generation availability due to EKPC's financial condition.

d. Please see the enclosed CD for project descriptions for 2006, 2007, 2008. The benefit to be derived from the ratepayers on all of EKPC's capital construction is increased or improved reliability and availability of electricity.

e. Please see the enclosed CD for spreadsheets containing this information for 2006, 2007, and 2008.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 77

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 77. For each advertising expense over \$10,000 recorded by the Company during the test year, state the payee, amount, date and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.

Response 77. East Kentucky is filing a forecasted test year which includes some advertising as shown below.

Host / IMG (UK Network) - radio advertising for energy conservation and efficiency
\$314,000

Kentucky Living Magazine - Full-page ads (inside back cover) \$62,934 - these ads will be to promote energy conservation and efficiency.

No vendor has been identified for other budgeted advertising expenses.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 78

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 78. Please list the trend in advertising expense per dollar of revenue for the five-year period ending with 2008. If the Company has not made this calculation, please supply the information necessary to make it.

Response 78. See information below.

	2008 to Date (11 Months)	2007	2006	2005	2004
Advertising Expense	632,952	729,849	2,319,807	3,045,083	613,826
\$ Revenue	722,226,495	743,026,331	650,959,941	631,298,871	505,680,463
Advertising Per \$ Revenue	0.09%	0.10%	0.36%	0.48%	0.12%

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

**ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 79**

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 79. Please provide a listing of and a copy of any and all Commission Orders the Company has reviewed or relied upon in preparation of its filing in this case concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs, including but not limited to these categories: (1.) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other.

Response 79. EKPC has relied upon Administrative Regulation 807 KAR 5:016 in the preparation of this filing. A copy of this regulation is provided on pages 2 and 3 of this response.

RELATES TO: KRS Chapter 278

STATUTORY AUTHORITY: KRS 278 040, 278 190(3)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 278 190(3) provides that at any hearing involving a rate or charge of a utility for which an increase is sought, the burden of proof shall be on the utility to show that the increased charge or rate is just and reasonable. This administrative regulation specifies what advertising expenses of a utility will be allowable as a cost to the utility for rate-making purposes.

Section 1. General. The purpose of this administrative regulation is to insure that no direct or indirect expenditures may be includable in a gas or electric utility's cost of service for rate-making purposes which are for promotional advertising, political advertising or institutional advertising. It is also the purpose of the administrative regulation to insure that no direct or indirect expenditures may be includable in a telephone, water, or sewage utility's cost of service for rate-making purposes which are for political advertising or institutional advertising. "Advertising" means the commercial use of any media, including newspaper, printed matter, radio and television, in order to transmit a message to a substantial number of members of the public or to utility consumers.

Section 2. Advertising Allowed. (1) No advertising expenditure of a utility shall be taken into consideration by the commission for the purpose of establishing rates unless such advertising will produce a material benefit for the ratepayers.

(2) As used in this administrative regulation, advertising expenditures shall include costs of advertising directly incurred by the public utility and those costs of advertising incurred by contribution to third parties, including parent and affiliated companies.

Section 3 Material Benefit. (1) Advertising expenditures by gas or electric utilities which produce a "material benefit" include, but are not limited to the following:

- (a) Advertising limited exclusively to demonstration of means for ratepayers to reduce their bills or conserve energy;
- (b) Advertising conveying safety information in the direct use of utility equipment;
- (c) Advertising which furnishes factual and objective data programs to educational institutions on the subject of energy technology;
- (d) Advertising providing information to the public regarding potential safety hazards associated with construction or a utility's maintenance program;
- (e) Legal advertising notices to ratepayers required by statute, rule or order of the commission;
- (f) Advertising which explains a utility's proposed or existing rate structure, its energy-related problems and its public programs and activities, provided such reference includes a description of how a consumer benefits from or is affected by same.

(2) Advertising expenditures by telephone, water, or sewage utilities which produce a "material benefit" include, but are not limited to the following:

- (a) Advertising limited exclusively to demonstration of means for ratepayers to reduce their bills or conserve energy;
- (b) Advertising promoting competitive or other services which would have the effect of holding down the cost of providing basic service;
- (c) Advertising conveying safety information in the direct use of utility equipment;
- (d) Advertising promoting off-peak usage of existing facilities;
- (e) Advertising which explains the use, cost, applicability or availability of new or existing utility equipment and other utility services where energy consumption would either be reduced or not materially increased;
- (f) Advertising which furnishes factual and objective data programs to educational institutions on the subject of water, sewer or communications technology;
- (g) Advertising providing information to the public regarding potential safety hazards associated with construction or a utility's maintenance program;
- (h) Legal advertising notices to ratepayers required by statute, rule or order of the commission

Section 4 Advertising Disallowed. (1) Advertising expenditures for political, promotional, and institutional advertising by electric or gas utilities shall not be considered as producing a material benefit to the ratepayers and, as such, those expenditures are expressly disallowed for rate-making purposes.

(a) "Political advertising" means any advertising for the purpose of influencing public opinion with respect to legislative, administrative, or electoral matters, or with respect to any controversial issue of public importance.

(b) "Promotional advertising" means any advertising for the purpose of encouraging any person to select or use the service or additional service of an energy utility, or the selection or installation of any appliance or equipment designed to use such utility's service.

(c) "Institutional advertising" means advertising which has as its sole objective the enhancement or preservation of the corporate image of the utility and to present it in a favorable light to the general public, investors, and potential employees

(d) The terms "political advertising," "promotional advertising," and "institutional advertising" do not include:

1. Advertising which informs utility customers how they can conserve energy;
2. Advertising required by law or administrative regulation;

3 Advertising regarding service interruption, safety measures, or emergency conditions;

4 Advertising concerning current employment opportunities;

5 Advertising which promotes the use of energy efficient appliances, equipment, or services.

(2) Advertising expenditures for political and institutional advertising by telephone, water, or sewage utilities shall not be considered as producing a material benefit to the ratepayers and, as such, these expenditures are expressly disallowed for rate-making purposes

(a) "Political advertising" means any advertising for the purpose of influencing public opinion with respect to legislative, administrative, or electoral matters, or with respect to any controversial issue of public importance.

(b) "Institutional advertising" means advertising which has as its primary objective the enhancement or preservation of the corporate image of the utility and to present it in a favorable light to the general public, investors, and potential employees.

(c) The terms "political advertising" and "institutional advertising" do not include:

1. Advertising which informs utility customers how they can conserve energy;

2. Advertising required by law or administrative regulation;

3. Advertising regarding service interruption, safety measures, or emergency conditions;

4. Advertising concerning current employment opportunities;

5. Advertising which promotes the use of energy efficient appliances, equipment, or services.

Section 5. Burden of Proof. The utility shall have the burden of proving that any advertising cost or expenditures proposed for inclusion in its operating expenses for rate-making purposes within a given test year fall within the categories enumerated in Section 3 of this administrative regulation or that such advertising is otherwise of material benefit to its ratepayers. (8 Ky R. 802; eff. 4-7-82.)

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 80

RESPONSIBLE PERSON: Robert M. Marshall
COMPANY: East Kentucky Power Cooperative, Inc.

Request 80. List any antitrust expense included in the test year.

Response 80. There is no antitrust expense included in the test year.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 81

RESPONSIBLE PERSON: James C. Lamb, Jr.

COMPANY: East Kentucky Power Cooperative, Inc.

Request 81. Does the Company's proposed rate increase include any claim for attrition or suppression of sales?

- a. If so, please reference where this is presented.
- b. Provide a complete copy of any and all attrition studies or analyses prepared by or for the Company during the period 2005 through 2008.

Response 81. a-b. The forward test year MW and MWh sales have not been suppressed for purposes of the rate case – they are in fact EKPC's Board approved official forecast values. EKPC has not prepared attrition studies or analyses during the period 2005 through 2008.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 82

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 82. Explain the method used by the Company to project uncollectibles for the test year. Include an explanation of all assumptions used and a detailed explanation, including examples, of whether and how historical data was used in making this projection.

Response 82. EKPC does not budget for uncollectibles as EKPC has no history of write-offs. Please see the responses to Requests 83 and 84.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 83

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 83. Provide for each year 2006, 2007 and 2008 to date the total dollar write-offs to uncollectibles reserve with and without subsequent recoveries.

Response 83. The total dollar write-offs to uncollectibles reserve for 2006, 2007, and 2008 are zero.

EAST KENTUCKY POWER COOPERATIVE, INC.

PSC CASE NO. 2008-00409

RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08

REQUEST 84

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 84. Please list by customer and amount and by year for the period 2006 through 2008 any uncollectible accounts which have been written off and which exceeded \$1,000,000.

Response 84. For the period 2006 through 2008, no uncollectible accounts have been written off.

EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 85

RESPONSIBLE PERSON: Robert M. Marshall
COMPANY: East Kentucky Power Cooperative, Inc.

Request 85. List and describe in detail any cost-saving programs implemented 2006 through the present.

- a. For each program listed in response to this request, show the anticipated and achieved savings. Include calculations of savings amounts and explain any assumptions used in such calculations.
- b. Provide the cost-benefit analyses for each such program.
- c. Show the impact of any such cost-saving programs on the test year.

Response 85. The cost savings programs at EKPC are contained in an overarching program known as the North Star initiative. Cost containment teams were formed internally and in conjunction with MCR Consultants overseeing the cost saving initiatives. These cost containment teams were formed in Production, Transmission, Supply Chain, Surplus Sales and Purchases Power, and A&G. The teams' charge was to find cost savings either through expense elimination, deferring maintenance, taking additional risk, or investment related savings. The teams identified these cost savings by comparing to the original 2007-08 Budget incorporated in the 2007 Financial Forecast as the "base case".

a. The cost savings identified for each Budget manager were *determined and rolled into a four-year budget for years 2008-2011*. The cost savings identified for this time period totaled \$42.7M, with cumulative savings through the applicable years of \$73.6M, \$23.7M, \$39.8M, and \$42.7M, respectively.

The achieved savings through Nov 2008 total \$32M. This is shown by the total expected costs for 2008 (actual + budget) of \$807,399,668 and comparing to the original 2008 budget produced in the 2007 Budget of \$839,697,595. The difference from the first year's expected \$73.6M is attributable to purchased power costs.

b. The cost of the North Star initiative was \$518,484. The expected benefit is \$42.7M.

c. The cost savings for the test year would be proportionate to the individual year savings, as these contain only annual savings.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 86

RESPONSIBLE PERSON: Robert M. Marshall

COMPANY: East Kentucky Power Cooperative, Inc.

Request 86. Provide a complete explanation of any and all expense reduction goals (cost savings programs) the Company had concerning the development of the 2007, 2008, 2009 and 2010 budgets.

Response 86. Please refer to Response 85.



EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 87

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 87. Do any of the Company's personnel actively participate on Committees and/or any other work for any industry organization to which the Company belongs?

a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.

b. List any and all reimbursements received from industry associations for work performed for such organizations by Company employees.

Response 87. a-b. Please see pages 2 through 4 of this response.

Last Name	First Name	Org	Description
Adams	Darrin	SERC	SERC's Engineering Committee - As a member of SERC, EKPC participation on various committees is expected by SERC and EKPC is not compensated by SERC for this participation.
Ballard	Dominic	NRECA	Transmission Line Subcommittee - the purpose of this committee is to utilize NRECA members resources to provide engineering support and technical expertise for existing and new standards. Neither EKPC nor the employee receives reimbursement for this participation.
Carruba	George	SERC	SERC Board of Directors and Operating Committee - As a member of SERC, EKPC participation on various committees is expected by SERC and EKPC is not compensated by SERC for this participation. Board and Committee work varies from being advisory in nature, information submittal for SERC coordinated studies or other activities, and NERC standard compliance monitoring activities. Typically these groups meet regularly two or three times a year, but can also meet by conference call if necessary.
Carruba	George	MISO	Reserve Sharing Group - This group works to coordinate the sharing of reserves and saving all members from providing their own reserves, thus reducing costs. EKPC pays the related expenses without reimbursement from the MISO Reserve Sharing Group.
Davis	Jim	SERC	Critical Infrastructure Protection Committee - As a member of SERC, EKPC participation on various committees is expected by SERC and EKPC is not compensated by SERC for this participation.
Dolloff	Paul	EPRI, DTCR	The employee is not compensated by EPRI for his participation. The purpose of this committee is to direct and approve the work being done by the EPRI within the Dynamic Thermal Circuit Rating (DTCR) portfolio of projects. Neither EKPC nor the employee receives reimbursements for work performed for EPRI.
Dolloff	Paul	CRN	Cooperative Research Network, Transmission and Substation Assets - The employee is not compensated by EPRI for his participation. The purpose of this committee is to direct and approve the work being done by the CRN within the Transmission and Substation portfolio of projects. Neither EKPC nor the employee receives reimbursement for work performed for CRN.
Dugan	Charles	SERC	SERC Operating Committee - As a member of SERC, EKPC participation on various committees is expected by SERC and EKPC is not compensated by SERC for this participation. The Operations Committee exists to deal with the various operational issues of the group.
Dugan	Charles	MISO	Reserve Sharing Group - This group works to coordinate the sharing of reserves and saving all members from providing their own reserves, thus reducing costs. EKPC pays the related expenses without reimbursement from the MISO Reserve Sharing Group.
Eames	Brenda	NRECA	G&T Purchasing Advisory Group - The purpose of this group is to study purchasing trends and alliances. EKPC pays the expenses related to this service without reimbursement from NRECA.
Horton	Charles	NRECA	G&T Purchasing Advisory Group - The purpose of this group is to study purchasing trends and alliances. EKPC pays the expenses related to this service without reimbursement from NRECA.
Horton	Charles	NRECA	Tech-Advantage Planning Committee - this group plans and coordinates the annual technical conference. EKPC pays the expenses without reimbursement from NRECA.
Horton	Charles	KAEC	Kentucky Association of Electric Cooperatives - Materials Management - supports member systems with purchasing and warehouse industry updates. EKPC pays the related expenses without reimbursement from NRECA.
Labude	David	SCC	Southern Coals Conference - a non-profit organization that provides a forum for discussion of relevant information, ideas and problem resolution within the coal industry. The approximate time involved is 3-6 hours per year. EKPC pays the related expenses without reimbursement from SCC.

Last Name	First Name	Org	Description
Lamb	Jim	NRCO	NRCO is a national cooperative that has been put together in order to foster the development of renewable generation, and to make renewable power more available to EKPC. Its purpose is to be a national focal point for developers of renewable generation - developers can go to NRCO and not have to interact with dozens of cooperatives. NRCO will then distribute the renewable project characteristics, and EKPC will be able to quickly and more effectively identify those projects that fit its particular needs. EKPC pays all expenses with no reimbursement from NRCO. EKPC pays related expenses with no reimbursement from NRCO.
Lamb	Jim	SEFPC	Alternate director for Barry Mayfield. EKPC pays related expenses with no reimbursement from SEFPC.
Marshall	Bob	KAEC	Kentucky Association of Electric Cooperatives - Serves on Board of Directors - meets in Louisville, KY approximately 10 times per year with no compensation or reimbursement of expenses. The purpose is to provide legislative, communications, and training services to Kentucky's electric cooperatives. EKPC pays related expenses without reimbursement from KAEC.
Marshall	Bob	NRECA	National Rural Electric Cooperative Association - Power and Water Resources Standing Committee - Meets one time per year with compensation of \$400 which is credited to EKPC to offset trip expenses. This Committee oversees national issues as they relate to power and water resources.
Marshall	Bob	NRCO	National Renewables Cooperative Organization - Board of Directors - Meets six times per year, usually in Indianapolis area with no compensation. The purpose of NRCO is to focus on the development and deployment of renewable energy by electric cooperatives to meet their renewable power legal requirements and portfolio goals. Among the renewable energy technologies is biomass which includes wood waste, landfill waste, and farm by-products. EKPC pays related expenses without reimbursement from NRCO.
Marshall	Bob	ACES	Alliance for Cooperative Energy Services Power Marketing - Board of Directors - Meets four times per year in Indianapolis area with no compensation. The purposes of ACES is to provide risk management, power trading services, etc.
Marshall	Bob	UUS	United Utility Supply - Board of Directors - Meets in Louisville KY approximately four times per year with no compensation. The purpose of UUS is to provide more than 230 member electric co-ops in 14 states with electric transformers, poles, and other electric supplies.
Mayfield	Barry	SEFPC	EKPC representative on the Southeastern Federal Power Customers (SeFPC) Board of Directors and the Legislative Committee. SeFPC's members receive hydropower from the Southeastern Power Administration, and SeFPC works to maintain that preference power at reasonable rates. EKPC has contract rights to 170 MW of hydropower from Wolf Creek and Laurel dams, a low-cost source of power for EKPC's members. EKPC pays all related expenses with no reimbursement from SEFPC.
McDonald	Jerry	Touchstone	Purpose: Represent EKPC and 16 Member Touchstone Energy Cooperatives on the Regional Partner Committee, which provides input and advice to the TE Board of Directors on all issues regarding the cooperative brand, including, but not limited to, development of new programs to encourage energy efficiency, brand standards and practices, national advertising and marketing initiatives and cooperative relations. EKPC pays all related expenses with no reimbursement from Touchstone.
McKinney	Greg	SERC	SERC Data Collection Task Force and Short-Circuit Database Working Group - The purpose of this committee is to share information and discuss requirements in this area. EKPC pays all related expenses with no reimbursement from SERC.
Mollenkopf	Ron	SERC	Protection and Control Subcommittee - The purpose of this committee is to adopt new SERC supplements as applied to engineering and perform outage assessments. EKPC pays all related expenses with no reimbursement from SERC.
McNutt	Eddie	Quest	Quest is an Oracle users group organization. Eddie McNutt serves as the President of a regional Quest users' group. EKPC pays all related expenses with no reimbursement from Quest.
Rupard	Paul	SERC	Protection and Control Subcommittee - The purpose of this committee is to adopt new SERC supplements as applied to engineering and perform outage assessments. EKPC receives no reimbursement from SERC.

Last Name	First Name	Org	Description
Schaefer	Jeff	CRN	CRN, Generation, Fuels and Environment - The employee is not compensated by CRN for his participation. The purpose of this committee is to direct and approve the work being done by the CRN within the Generation, Fuels, and Environment portfolio of projects. CRN publishes results of its research effort for the benefit of all members of CRN. Neither EKPC nor the employee receives reimbursements for work performed for CRN.
Spurlock	Mike	SERC	SERC Long-Term Study Group and Near-Term Study Group - The purpose of this committee is to participate in long term and near term transmission planning. EKPC receives no reimbursement from SERC.
Tucker	Julie	SERC	SERC Reliability Review Subcommittee - This Committee is responsible for reviewing and setting standards and procedures relating to electricity reliability. EKPC receives no reimbursement from SERC.
Warner	Barry	EPRI	EPRI, Power Switching - The employee is not compensated by EPRI for his participation. The purpose of this committee is to direct and approve the work being done by the EPRI within the Power Switching portfolio of projects. Neither EKPC nor the employee receives reimbursements for work performed for EPRI.
Witt	Sally	NERC	NERC Standards - Load Serving Entity Segment - NERC sets standards that EKPC must meet. Participating as a voting member in this segment gives EKPC an opportunity to provide input to the development or altering of standards. All related expenses are paid by EKPC with no reimbursement from the organization.
Witt	Sally	EFG	Energy Forecaster's Group - works with Department of Energy's Energy Information Administration - EKPC participates in planning studies and receives data via models and spreadsheets concerning appliance efficiencies for households and commercial buildings - data is used in the load forecast to project use per account. Expenses relating to participation are paid by EKPC with no reimbursement from the organization.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 88

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 88. Please provide copies of all expense reports (or similar documents) which exceed \$1,000 submitted by Company officers during 2006, 2007 and 2008 to date for reimbursement of business or personal expenses.

Response 88. A summary of and copies of all expense reports which exceed \$1,000 submitted by EKPC's Chief Executive Officer during 2006, 2007, and 2008 are included on pages 2 through 19 of this response.

Expense Sheet ID	\$ Amount	Date	Payee	Description	Name
0000028600	2,740.40	2007-05-07	ROBERT M. MARSHALL	business mileage - use of personal vehicle	Marshall, Robert
0000032776	1,216.33	2008-05-31	ROBERT M. MARSHALL	reimbursable mileage	Marshall, Robert
0000027523	1,995.20	2007-01-23	DELTA	airfare-Palk-SME Mtg.(Montana), NRECA Comm.(Vegas), FL	Palk, Roy M
0000027630	2,012.27	2007-02-06	ROBERT M. MARSHALL	personal mileage per agreement	Marshall, Robert
0000031991	2,897.20	2008-03-24	HILTON HOTELS	NRECA Ann. Mtg. - Lodging/Meals - Anaheim, CA	Marshall, Robert
0000028917	2,642.06	2007-05-31	VILLAGES OF HAMBURG FARMS	Lease per employment agreement	Marshall, Robert
0000029477	6,333.29	2007-07-12	BERGER TRANSFER	Moving expenses	Marshall, Robert

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Employee ID /	Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
02436	Marshall,Robert	0000028600	4/1/2007-4/30/2007	Reimbursable Expenses	ROUTINE
1	2007-04-30 CEOEXPM	CEO Expenses (mileage)	NO RCPT:N Personal: N Mileage = 950		556.30
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:	Personal mileage per board agreement	ACT: 140 RESTYP: 22 RESCAT: 92505 SUBCAT: 22037CMMS:		
2	2007-04-30 015MT01	015 Mileage Travel	NO RCPT:N Personal: N Mileage = 1721		1,007.35
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:	business mileage - use of personal vehicle	ACT: RESTYP: RESCAT: SUBCAT: CMMS:		
3	2007-03-27 CBOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N		945.00
	VILLAGES OF HAMBURG FARMS	Lease Agreement per board agreement	ACT: RESTYP: RESCAT: SUBCAT: CMMS:		
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:				
4	2007-04-06 CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N		5.41
	MCDONALD'S	Lunch	ACT: RESTYP: RESCAT: SUBCAT: CMMS:		
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:				
5	2007-04-09 CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N		9.41
	COSI'S	Dinner	ACT: RESTYP: RESCAT: SUBCAT: CMMS:		
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:				
6	2007-04-11 CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N		11.03
	DON PABLO'S	Dinner	ACT: RESTYP: RESCAT: SUBCAT: CMMS:		
	ACCT: 92100 DEPT: 015 PROD: 2200 PROJ:				
7	2007-04-02 015FT01	015 Meals Travel	NO RCPT:N Personal: N Attendees = 1		2.03
	MCDONALD'S	Salt River Mtg. - Breakfast			

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ACCT	DEPT	PROD	PROJ	ACT	RESTYP	RESCAT	SUBCAT	CMMS
8	2007-04-02	015FT01	015 Meals Travel	NO RCPT:N	Personal: N	Attendees = 1		7.69
	I CHING		Salt River Mtg. - Lunch					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
9	2007-04-04	015FT01	015 Meals Travel	NO RCPT:N	Personal: N	Attendees = 2		13.19
	CRACKER BARRELL		Dudley Bottom/Eon Mtg. - Breakfast					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
10	2007-04-05	015FT01	015 Meals Travel	NO RCPT:N	Personal: N	Attendees = 1		5.74
	SUBWAY		Warren Mtg. @KAEC - lunch					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
11	2007-04-22	015TT01	015 Tips & Other Travel	NO RCPT:Y	Personal: N			35.00
	MISCELLANEOUS CHARGES		G&T Mgrs. Mtg./Mtg. Buckeye CEO - tips/snacks					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
12	2007-04-25	015TT01	015 Tips & Other Travel	NO RCPT:N	Personal: N			2.00
	METRO SUBWAY		public transit - EPA Mtg. - Wash., DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
13	2007-04-23	015O01	015 Other Misc	NO RCPT:Y	Personal: N			10.00
	MISCELLANEOUS		miscellaneous exp. G&T Mgrs. Mtg.					
	ACCT: 92100	DEPT: 7400	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
14	2007-04-24	015FT01	015 Meals Travel	NO RCPT:Y	Personal: N	Attendees = 1		20.00
	TIPS & LUNCH		tips & lunch - G&T Mgrs. Mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
15	2007-04-24	015TT01	015 Tips & Other Travel	NO RCPT:N	Personal: N			22.00
	KING CAB CO.		Taxi to hotel - EPA Mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:

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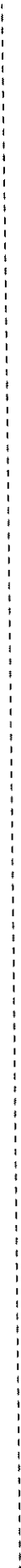
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16	2007-04-24	015TT01	015 Tips & Other Travel	NO RCPT:N	Personal: N					18.00
			DC TAXI CAB							
			cab to dinner - Marshall/Cowden/Holloway							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
17	2007-04-24	015FT01	015 Meals Travel	NO RCPT:N	Personal: N					71.80
			PARK HYATT LOUNGE							
			Dinner - EPA Mtg. - Wash., DC							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
18	2007-04-25	015TT01	015 Tips & Other Travel	NO RCPT:N	Personal: N					20.00
			HARTSFIELD-JACKSON AIRPORT							
			parking - EPA Mtg.							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
19	2007-04-25	015FT01	015 Meals Travel	NO RCPT:N	Personal: N					4.10
			CHICK-FIL-A							
			dinner - EPA Mtg.							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
20	2007-04-26	015FT01	015 Meals Travel	NO RCPT:N	Personal: N					5.90
			MCDONALD'S/TRIUM CROWNE PLAZA Greenville, SC - NCG Mtg.							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
21	2007-04-29	015FT01	015 Meals Travel	NO RCPT:N	Personal: N					4.90
			MCDONALD'S							
			travel home from NCG Mtg.							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	
22	2007-04-29	PERSON	PERSONAL EXPENSES	NO RCPT:N	Personal: N					-36.45
			CINGULAR WIRELESS							
			Personal use of cell phone							
	ACCT: 14301	DEPT:	PROD:	PROJ: PERSON	ACT:	RESCAT:	RESTYP:	SUBCAT:	CMMS:	

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Total Expense: 2,740.40
Less Personal Expense: 0.00
Less Prepaid Expense: 0.00
Less Cash Advance: 0.00
Amount Due Employee: 2,740.40

Accounting Date: 2007-05-07

Creation Date: 2007-05-07

Entered By: BOBMARS

Department: 015

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Employee ID / Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
02436 Marshall,Robert	0000032776	5/01/2008-5/31/2008	Reimbursable Expenses	ROUTINE

1 2008-05-31 015MT01	015	Mileage Travel	Personal: N	Mileage = 1759
		reimbursable mileage		
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

2 2008-05-01 015FT01	015	Meals Travel	Personal: N	Attendees = 1
		Lunch - legal issues		
APPLEBEE'S				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

3 2008-05-05 015TT01	015	Tips & Other Travel	Personal: N	
		Tips - NRECA Legislative Conf. - DC		
BELLMAN				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

4 2008-05-05 015FT01	015	Meals Travel	Personal: N	Attendees = 1
		Snack - NRECA Legislative Conf. - DC		
HUDSON GROUP				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

5 2008-05-05 015TT01	015	Tips & Other Travel	Personal: N	
		Taxi - NRECA Legislative Conf. - DC		
DC TAXI CAB COMPANY				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

6 2008-05-06 015FT01	015	Meals Travel	Personal: N	Attendees = 1
		Lunch - NRECA Legislative Conf. - DC		
CUPS AND COMPANY				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

7 2008-05-06 015TT01	015	Tips & Other Travel	Personal: N	
		Taxi - NRECA Legislative Conf.		
DC TAXI CAB COMPANY				
ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT:	RESTYP: RESCAT: SUBCAT: CMMS:

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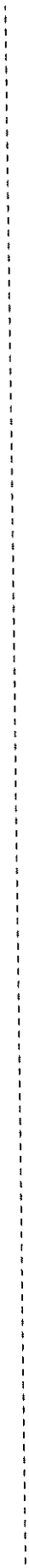
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ACCT	DEPT	PROD	PROJ	ACT	RESCAT	SUBCAT	CMMS
8	2008-05-06	015TT01	015 Tips & Other Travel	NO RCPT:N Personal: N			17.00
	SUPER CAB COMPANY		Taxi - NRECA Legislative Conf. - DC				
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
9	2008-05-07	015TT01	015 Tips & Other Travel	NO RCPT:N Personal: N			50.00
	DC TAXI CAB COMPANY		2 taxis - NRECA Legislative Conf. - DC				
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
10	2008-05-14	015FT01	015 Meals Travel	NO RCPT:N Personal: N Attendees = 3			17.12
	SUBWAY		Lunch - discuss legal issues				
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
11	2008-05-17	015OM01	015 Oper Material & Supplies	NO RCPT:N Personal: N			31.79
	ATT		Blackberry case				
	ACCT: 92100	DEPT: 2600	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
12	2008-05-29	015FT01	015 Meals Travel	NO RCPT:N Personal: N Attendees = 1			22.50
	HYATT REGENCY		meal - ACES Member Conf. - Indianapolis				
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
13	2008-05-30	PERSON	PERSONAL EXPENSES	NO RCPT:N Personal: N			-24.12
	ATT CELL PHONE		personal use of cell phone				
	ACCT: 14301	DEPT:	PROD:	PROJ: PERSON ACT:	RESCAT:	SUBCAT:	CMMS:

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EXPENSE REPORT

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Total Expense:	1,216.33
Less Personal Expense:	0.00
Less Prepaid Expense:	0.00
Less Cash Advance:	0.00
Amount Due Employee:	1,216.33

Creation Date: 2008-06-04

Accounting Date: 2008-05-31

Entered By: BOBMARS

Department: 015

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EXPENSE REPORT

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Employee ID /	Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
01727	Palk,Roy M	0000027523	07-01-VISA	Purchasing Card Transactions	07-01-VISA

1	2007-01-05 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	20.00
	AGENT FEE		Travel Shoppe Fee		
	ACCT: 92100 DEPT:	015	PROD: 2200 PROJ: ACT.	RESCAT: RESCAT: SUBCAT: CMMS:	
	ACCT: 14301 DEPT:		PROD: PROJ: PERSN ACT:	RESCAT: RESCAT: SUBCAT: CMMS:	

2	2007-01-05 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	340.60
	DELTA		Airfare-Palk - Sarasota/Lex/Sarasota		
	ACCT: 92100 DEPT:	015	PROD: 2200 PROJ: ACT.	RESCAT: RESCAT: SUBCAT: CMMS:	
	ACCT: 14301 DEPT:		PROD: PROJ: PERSN ACT:	RESCAT: RESCAT: SUBCAT: CMMS:	

3	2007-01-17 GAS		Gasoline - EKPC Vehicle	NO RCPT:N Personal: N	24.00
	KROGER #8721	Q66	V0001		
	ACCT: 18410 DEPT:		PROD: PROJ: V0000 ACT: 935	RESCAT: 91405 SUBCAT: V0001CMMS:	

4	2007-01-19 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	20.00
	AGENT FEE		Travel Shoppe Fee		
	ACCT: 92100 DEPT:	015	PROD: 2200 PROJ: ACT.	RESCAT: RESCAT: SUBCAT: CMMS:	

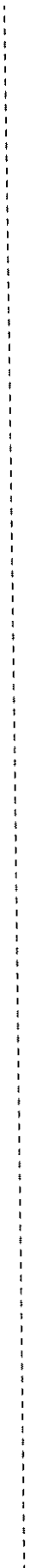
5	2007-01-19 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	1,560.60
	DELTA		airfare-Palk-SME Mtg. (Montana), NRECA Comm. (Vegas), FL		
	ACCT: 92100 DEPT:	015	PROD: 2200 PROJ: ACT.	RESCAT: RESCAT: SUBCAT: CMMS:	
	ACCT: 14301 DEPT:		PROD: PROJ: PERSN ACT:	RESCAT: RESCAT: SUBCAT: CMMS:	

6	2006-12-24 GAS		Gasoline - EKPC Vehicle	NO RCPT:N Personal: N	30.00
	KROGER #8721	Q66	V0001		
	ACCT: 18410 DEPT:		PROD: PROJ: V0000 ACT: 935	RESCAT: 91405 SUBCAT: V0001CMMS:	

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EXPENSE REPORT

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Total Expense:	1,995.20
Less Personal Expense:	0.00
Less Prepaid Expense:	1,995.20
Less Cash Advance:	0.00
Amount Due Employee:	0.00

Accounting Date: 2007-01-23 Creation Date: 2007-01-23

Entered By: DONNAB

Department: 015

Employee ID /	Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
02436	Marshall,Robert	0000027630	01/02/2007-01/31/2007	Reimbursable Expenses	ROUTINE
1	2007-01-31 015MT01 ROBERT M. MARSHALL ACCT: 92100 DEPT:	015 Mileage Travel Jan. 07 business mileage-use of personal vehicle ACT: 2200 PROJ.	NO RCPT:N Personal: N Mileage = 1668	RESCAT: SUBCAT: CMMS:	976.31
2	2007-01-31 CEOEXPM ROBERT M. MARSHALL ACCT: 92100 DEPT:	CEO Expenses (mileage) personal mileage per agreement ACT: 2200 PROJ.	NO RCPT:N Personal: N Mileage = 1770	RESCAT: 22 SUBCAT: 22037CMMS:	1,035.96

Total Expense: 2,012.27
 Less Personal Expense: 0.00
 Less Prepaid Expense: 0.00
 Less Cash Advance: 0.00
 Amount Due Employee: 2,012.27

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EXPENSE REPORT

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Employee ID / Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
02436 Marshall,Robert	0000031991	08-03-VISA	Purchasing Card Transactions	08-03-VISA

1 2008-02-27 015FT01	015	Meals Travel	NO RCPT:N Personal: N Attendees = 1	7.27
HUDSON AMS-M NIEBLA		NRECA Ann. Mtg. - Anaheim, CA lunch		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

2 2008-02-27 015T01	015	Tips & Other Travel	NO RCPT:N Personal: N	98.00
SOUTH PLAZA CASHIER 21		Atlanta Airport Pkg. - NRECA Ann. Mtg. - Anaheim, CA		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

3 2008-02-28 015LT01	015	Lodging Travel	NO RCPT:N Personal: N	1,328.08
HILTON HOTELS		NRECA Ann. Mtg. - Lodging/Meals - Anaheim, CA		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

4 2008-02-28 015FT01	015	Meals Travel	NO RCPT:N Personal: N Attendees = 1	8.86
HILTON STARBUCKS		Breakfast - NRECA Ann. Mtg. - Anaheim, CA		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

5 2008-03-06 015FT01	015	Meals Travel	NO RCPT:N Personal: N Attendees = 2	14.97
JADE GARDEN		Lunch		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

6 2008-03-13 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	20.00
AGENT FEE		Travel Shoppe Fee - Wash., DC		
ACCT: 92100 DEPT: 015 PROD: 2200 PROJ: ACT:		RESTYP:	RESCAT: SUBCAT: CMMS:	

7 2008-03-13 015AT01	015	Airfare Travel	NO RCPT:N Personal: N	680.02
DELTA AIR		CFC Mtg. - Wash., DC - March 27, 2008		

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EXPENSE REPORT

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ACCT:	92100	DEPT:	015	PROD:	2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
8	2008-03-18	015	Airfare	Travel			NO RCPT:N	Personal . N			20.00
	AGENT FEE			Travel Shoppe Fee - Stevenson, WA							
ACCT:	92100	DEPT:	015	PROD:	2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:
9	2008-03-18	015	Airfare	Travel			NO RCPT:N	Personal . N			720.00
	DELTA AIR			G&T Mgrs. Mtg. - Stevenson, WA							
ACCT:	92100	DEPT:	015	PROD:	2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:

Total Expense: 2,897.20
Less Personal Expense: 0.00
Less Prepaid Expense: 2,897.20
Less Cash Advance: 0.00
Amount Due Employee: 0.00

Department: 015 Entered By: MISSY Accounting Date:2008-03-24 Creation Date:2008-03-24

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Employee ID /	Name	SheetID	Sheet Name	Bus.Purpose	Ref ID
02436	Marshall, Robert	0000028917	5/1/2007-5/31/2007	Reimbursable Expenses	ROUTINE

1	2007-05-30	CEOEXPM	CEO Expenses (mileage)	NO RCPT:N Personal: N Mileage = 924	540.78
			Personal mileage per board agreement		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: 140 RESTYP: 22 RESCAT: 92505 SUBCAT: 22037CMMS.	
2	2007-05-30	015MT01	015 Mileage Travel	NO RCPT:N Personal: N Mileage = 625	366.18
			Business mileage - use of personal vehicle		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: RESTYP: RESCAT: SUBCAT: CMMS:	
3	2007-04-30	CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N	1,395.00
			Lease per employment agreement		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: RESTYP: RESCAT: SUBCAT: CMMS:	
4	2007-05-03	CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N	10.81
			Temp Exp./Contract agreement		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: RESTYP: RESCAT: SUBCAT: CMMS:	
5	2007-05-04	CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N	2.28
			Breakfast - Temp exp./contract agreement		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: RESTYP: RESCAT: SUBCAT: CMMS:	
6	2007-05-22	CEOEXP	CEO Expenses (housing)	NO RCPT:N Personal: N	21.33
			Dinner - temp exp./contract agreement		
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ: ACT: RESTYP: RESCAT: SUBCAT: CMMS:	
7	2007-05-02	015FT01	015 Meals Travel	NO RCPT:N Personal: N Attendees = 4	30.99
			Lunch - Cooper Station Issues		

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ACCT.	DEPT.	PROD.	PROJ.	ACT.	RESTYP.	RESCAT.	SUBCAT.	CMMS.
9	2007-05-07	015FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 1	2.10
	AIRPORT GIFT SHOP		Water - Travel to NRECA Leg. Conf.-Wash.,DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
10	2007-05-07	015FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 1	5.44
	CITY NEWS BOOKSTORE-ATLANTA AI		snack - travel to NRECA Leg. Conf.-Wash.,DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
11	2007-05-07	015TT01	015 Tips & Other Travel		NO RCPT:N	Personal: N		20.00
	DC TAXI CAB COMPANY		Cab - NRECA Leg. Conf., Wash.,DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
12	2007-05-07	015TT01	015 Tips & Other Travel		NO RCPT:N	Personal: N		12.00
	TAXI CAB COMPANY		Cab - NRECA Leg. Conf.-Wash.,DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
13	2007-05-08	015FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 2	31.12
	HOLIDAY INN CAPITOL RESTAURANT		Job Interview					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
14	2007-05-07	015FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 1	2.13
	THE GROVE - ATLANTA AIRPORT		Water					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
15	2007-05-09	015TT01	015 Tips & Other Travel		NO RCPT:N	Personal: N		11.00
	CAB COMPANY		EPA Mtg. at Lawyer's Office					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:
16	2007-05-09	015TT01	015 Tips & Other Travel		NO RCPT:N	Personal: N		21.00
	CAB COMPANY		NRECA Leg. Conf - Wash., DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT.	CMMS:

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17	2007-05-31	015TT01	015	Tips & Other Travel	NO RCPT:N	Personal: N			27.00
	TAXI CAB COMPANY			Taxi - EPA Mtg. Wash., DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
18	2007-05-31	015TT01	015	Tips & Other Travel	NO RCPT:N	Personal: N			24.00
	TAXI CAB COMPANY			Taxi - EPA Mtg.-Wash., DC					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
19	2007-05-15	015TT01	015	Tips & Other Travel	NO RCPT:N	Personal: N			44.00
	TAXI CAB COMPANY			Taxi - Fellon-McCord Mtg.-Baltimore, MD					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
20	2007-05-15	015FT01	015	Meals Travel	NO RCPT:N	Personal: N	Attendees = 1		4.55
	LONG JOHN SILVERS			Lunch-travel to Baltimore					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
21	2007-05-15	015TT01	015	Tips & Other Travel	NO RCPT:Y	Personal: N			15.00
	MISCELLANEOUS			travel to Baltimore- Fellon-McCord mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
22	2007-05-15	015TT01	015	Tips & Other Travel	NO RCPT:Y	Personal: N			10.00
	TIPS			Tips - Baltimore - Fellon-McCord mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
23	2007-05-16	015FT01	015	Meals Travel	NO RCPT:N	Personal: N	Attendees = 2		9.14
	AUNTIE ANNE'S			Lunch/Snack - Baltimore Airport - Fellon-McCord mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
24	2007-05-17	015FT01	015	Meals Travel	NO RCPT:N	Personal: N	Attendees = 1		6.87
	QUIZNO'S SUB			Big Rivers Mtg.					
	ACCT: 92100	DEPT: 2200	PROJ:	ACT:	RESTYP:	RESCAT:	SUBCAT:	CMMS:	
25	2007-05-18	015FT01	015	Meals Travel	NO RCPT:N	Personal: N	Attendees = 1		4.55
	BURGER KING			Lunch - Big Rivers Mtg.					

ACCT.	DEPT.	PROD:	PROJ:	ACT:	RESTYP:	RESCAT	SUBCAT	CMMS:
26	2007-05-22	015 FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 5	20.51
			Lunch - Legal/regulatory issues					
	MEXICAN RESTAURANT							
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:
28	2007-05-31	015 FT01	015 Meals Travel		NO RCPT:N	Personal: N	Attendees = 1	4.28
	BOURBON BAR-BLUEGRASS AIRPORT		Coffee/Water - trip to DC - EPA Mtg.					
	ACCT: 92100	DEPT: 015	PROD: 2200	PROJ:	ACT:	RESCAT:	SUBCAT:	CMMS:

Total Expense: 2,642.06
 Less Personal Expense: 0.00
 Less Prepaid Expense: 0.00
 Less Cash Advance: 0.00
 Amount Due Employee: 2,642.06

Employee ID /	Name	SheetID	Sheet Name	Bus.Purpose	Ret ID
02436	Marshall,Robert	0000029477	05/24-05/30	Reimbursable Expenses	

1	2007-05-24	GENERIC	Generic-No Default Accounting	NO RCPT:N	Personal: N	4,277.42
		BERGER TRANSFER				
	ACCT: 92000	DEPT: 010	PROD: 1816	PROJ: ACT	RESCAT. SUBCAT. CMMS:	
					RESTYP.	
2	2007-05-30	GENERIC	Generic-No Default Accounting	NO RCPT:N	Personal: N	2,055.87
		BERGER TRANSFER				
	ACCT: 92000	DEPT: 010	PROD: 1816	PROJ: ACT	RESCAT. SUBCAT. CMMS:	
					RESTYP.	

Total Expense: 6,333.29
 Less Personal Expense: 0.00
 Less Prepaid Expense: 0.00
 Less Cash Advance: 0.00
 Amount Due Employee: 6,333.29

Department: 015 Entered By: MISSY Accounting Date:2007-07-12 Creation Date:2007-07-12

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 89

RESPONSIBLE PERSON: Counsel

COMPANY: East Kentucky Power Cooperative, Inc.

Request 89. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2006, 2007 and 2008 to date, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.

Response 89. EKPC construes this request to call for those third party personal injury and third party property damage claims and lawsuits that were settled or otherwise resolved in the years set forth in the request. The information responsive to that request is as follows:

2007- The Company paid \$10,000 on May 31, 2007 for settlement of an asbestos personal injury lawsuit filed in Cleveland, Ohio by a Plaintiff who claimed that he was exposed to asbestos while working at various work sites around the country, including one of EKP's power plants. A number of defendants were named as parties. Litigated in-house and by outside counsel, Frost Brown Todd. Outside legal expenses and fees totaled \$33,722.

2007- The Company paid \$21, 275 for settlement of a claim for damages to certain members of a distribution cooperative for damages to personal property allegedly caused by voltage irregularities on EKPC facilities. No outside legal expenses were incurred.

2008- The Company paid \$14,176 for settlement of a claim for damages to certain members of a distribution cooperative for damages to personal property allegedly caused by voltage irregularities on EKPC facilities. No outside legal expenses were incurred.

2008- The Company paid \$80,000 for the settlement of a case filed against the Company and a company employee resulting from a personal injury claim arising from a vehicular accident that involved a company employee and vehicle. Litigated in-house and by Frost Brown Todd. Outside counsel fees totaled \$67,183.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 90

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 90. State the amount of injuries and damages expense for each of the last three years.

Response 90. The amount of injuries and damages expense for 2005-2007 is shown in the table below.

Fiscal Year	Business Unit	Acct	Total Amount	Description
2005	EKPC	92500	(87,489.38)	Injuries & Damages
2006	EKPC	92500	1,149,338.13	Injuries & Damages
2007	EKPC	92500	1,679,243.42	Injuries & Damages

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 91

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 91. Itemize each component of insurance expense included in the test year, and provide comparative information for 2006, 2007 and 2008. Indicate the accounts and amounts in which each item of insurance expense is recorded. For any *component of the Company's insurance expense which has fluctuated by more than 10% or \$10,000 from one year to the next, provide an explanation as to the cause of such fluctuation.*

Response 91. Please see page 2 through 4 of this response.

Total Insurance Premiums				
	Test Year	2008	2007	2006
<u>Builders Risk-Spurlock Unit 4 (thru May, 2009)</u>				
a/c 10720 Construction Work in Progress	0 00	359,528 19	384,329 09	272,617 40
<i>Increase/Decrease vs prior year</i>		- 24,800 90	+ 111,711 69	
<i>Increase/Decrease vs prior year</i>		- 6.45%	+ 40.98%	
<u>Directors & Officers-Fiduciary</u>				
a/c 92100 Gen Admin Ofc Supplies and Expenses	16,543 00	15,649 10	12,089 54	10,984 76
<i>Increase/Decrease vs prior year</i>		+ 3,559 56	+ 1,104 78	
<i>Increase/Decrease vs prior year</i>		+ 29.44%	+ 10.06%	
<u>Blanket/Commercial Crime and Excess Umbrella Coverage</u>				
a/c 92500 Injuries and Damages	573,188 00	561,525 37	561,406 10	555,880 84
<i>Increase/Decrease vs prior year</i>		+ 119 27	+ 5,525 26	
<i>Increase/Decrease vs prior year</i>		+ 0.02%	+ 0.99%	
<u>Excess Workers Compensaion</u>				
a/c 92600 Employee Pension Benefits	\$237,850 00	\$178,089 66	\$170,156 64	\$164,307 67
<i>Increase/Decrease vs prior year</i>		+ 7,933 02	+ 5,848 97	
<i>Increase/Decrease vs prior year</i>		+ 4.66%	+ 3.56%	
<u>Directors & Officers-Liability and 24-Hour Accident/Business Travel</u>				
a/c 93020 Misc General Expenses-Directors Fees	59,044 00	56,430 31	58,624 04	60,037 20
<i>Increase/Decrease vs prior year</i>		- 2,193 73	- 1,413 16	
<i>Increase/Decrease vs prior year</i>		- 3.74%	- 2.35%	
<u>Outage Insurance</u>				
a/c 50630 Misc Steam Power Expense-Cooper	0 00	0 00	0 00	105,156 66
a/c 50641 Misc Steam Power Expense-Spurlock 1	269,857 00	0 00	174,004 44	110,455 52
a/c 50642 Misc Steam Power Expense-Spurlock 2	504,262 00	0 00	316,261 78	185,901 22
a/c 50644 Misc Steam Power Expense-Gilbert	245,141 00	0 00	134,733 78	98,486 60
a/c 506445 Misc Steam Power Expense-Spurlock 4	216,764.00	0.00	0.00	0.00
Totals	1,236,024 00	0 00	625,000 00	500,000 00
<i>Increase/Decrease vs prior year</i>		- 625,000 00	+ 125,000 00	
<i>Increase/Decrease vs prior year</i>		- 100.00%	+ 25.00%	

		Total Insurance Premiums			
		Test Year	2008	2007	2006
<u>Property Insurance</u>					
a/c 50120	Fuel Expense-Coal-Dale	6,857 00	6,032 53	9,437 08	7,241 97
a/c 50130	Fuel Expense-Coal-Cooper	15,810 00	13,189 25	16,418 59	13,368 38
a/c 50141	Fuel Expense-Coal-Spurlock 1	14,652 00	20,747 59	19,199 41	16,835 72
a/c 50142	Fuel Expense-Coal-Spurlock 2	29,308 00	17,482 49	19,875 41	16,796 02
a/c 50144	Fuel Expense-Coal-Gilbert	14,195 00	13,844 85	12,536 83	16,049 72
a/c 501445	Fuel Expense-Coal-Spurlock 4	11,172 00	0 00	0 00	0 00
a/c 50220	Steam Expenses-Dale	96,827 00	72,601 07	84,901 14	83,421 50
a/c 50230	Steam Expenses-Cooper	134,706 00	100,976 67	118,744 74	117,541 10
a/c 50240	Steam Expenses-Spurlock	0 00	10,987 99	11,565 18	11,191 51
a/c 50241	Steam Expenses-Spurlock 1	152,419 00	166,785 89	216,030 20	199,346 85
a/c 50242	Steam Expenses-Spurlock 2	270,394 00	230,443 07	263,529 79	249,216 73
a/c 50243	Steam Expenses-Spurlock Scrubbers	92,227 00	41,309 05	80,466 35	78,423 49
a/c 50244	Steam Expenses-Gilbert	138,745 00	108,040 36	117,991 08	92,716 34
a/c 50245	Steam Expenses-Spurlock 4	160,615 00	0 00	0 00	0 00
a/c 50520	Electric Expenses-Dale	87,534 00	64,152 39	76,756 31	75,418 62
a/c 50530	Electric Expenses-Cooper	37,125 00	27,829 10	32,753 27	32,527 95
a/c 50541	Electric Expenses-Spurlock 1	30,911 00	5,923 61	7,336 43	7,176 39
a/c 50542	Electric Expenses-Spurlock 2	54,718 00	50,309 92	57,572 24	55,525 47
a/c 50544	Electric Expenses-Gilbert	28,159 00	49,952 60	49,917 38	25,657 79
a/c 50545	Electric Expenses-Spurlock 4	32,683 00	0 00	0 00	0 00
a/c 54851	Generation Expenses-CI	910,854 00	628,062 00	812,597 39	760,602 15
a/c 54861	Generation Expenses-Landfill Gas	235 00	198 26	151 82	0 00
a/c 56200	Station Expenses	3,283 00	3,319 64	2,773 96	2,718 47
a/c 58200	Distribution Station Expenses	2,988 00	3,058 10	2,845 51	2,836 73
a/c 90800	Customer Assistance-Regulated	30,000 00	0 00	0 00	0 00
a/c 93023	Misc General Exps-Taxes/Ins Alloc	49,601 00	8,152 00	10,930 92	10,589 16
+ Dec. 2008 Total (not yet allocated to any accounts)		0.00	147,348.00	0.00	0.00
Totals		2,406,018 00	1,790,746 43	2,024,331 03	1,875,202 06
Increase/Decrease vs prior year			- 233,584 60	+ 149,128 97	
Increase/Decrease vs prior year			- 11 54%	+ 7 95%	
GRAND TOTALS		4,528,667 00	2,961,969 06	3,835,936 44	3,439,029 93

Notes to Builders Risk Insurance:

The premiums paid for builders risk coverage is directly related to the construction activities taking place for the new generating unit (Unit #4) at Spurlock Station. Beginning in 2009, builders risk coverage is included as part of EKPC's regular property insurance coverage

Notes to Directors & Officers-Fiduciary Insurance:

Premiums for Directors & Officers-Fiduciary coverage is based on revenues and resulted in increases to the premium each of the above years.

Notes to Outage Insurance:

The fluctuation in outage insurance premiums is based primarily on changes in the Strike Price and Power Market Prices. The Strike Price was lowered in 2007 with the intent of having more applicable coverage. This results in a higher premium. Premiums are also very much dependent on the expected Power Market Prices for the period of time being insured. Power prices increased from 2006 to 2007 as evidenced by EKPC's average cost of purchases which increased by 25%. EKPC did not purchase outage insurance during 2008.

Notes to Property Insurance:

Property insurance premiums are typically paid out annually for a term that runs from March through February and are expensed monthly over the term of the policy. For the year 2006, however, premiums were paid monthly via a financing arrangement. This resulted in monthly premiums that were higher for that year than the premiums paid in 2007 and 2008.

The totals for 2007 include a true-up of 2006 insurance expenses and resulted in the larger total reflected for that year. The actual premiums paid in 2007 and 2008 were relatively similar.

The dollars included in the test year reflect increases that will result from the addition of new property as well as amounts that would have otherwise been included in builders risk in prior years.

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EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 92

RESPONSIBLE PERSON: Frank J. Oliva
COMPANY: East Kentucky Power Cooperative, Inc.

Request 92. List all fees during the test year, the previous two years and 2008 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

Response 92. Below is the list of fees for the test year (6/1/2009 - 5/31/2010), the previous two years (2006 & 2007), and 2008 to date associated with the Credit Facility.

	<u>2006</u>	<u>2007</u>	<u>2008 to Date</u>	<u>6/1/2009 - 5/31/2010</u>
Annual Issue Fees	1,210,139	1,219,618	1,216,458	1,197,500

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EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 93

RESPONSIBLE PERSON: Ann F. Wood
COMPANY: East Kentucky Power Cooperative, Inc.

Request 93. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2007 and 2008 and show in detail how they were calculated.

Response 93. The monthly costs of fringe benefits and other overheads are accumulated in clearing accounts and allocated in the same month on the basis of payroll to construction, retirement, and operations, maintenance and administrative expense accounts. While a factor per se is not calculated to assign these costs, one can be implied as determined by the total monthly costs to be allocated and the ratio of payroll charges recorded to construction, retirement, and operations, maintenance and administrative expense accounts. These will fluctuate from month to month. Please see a copy of the guidance provided at 7 CFR 1767.41, Accounting Methods and Procedures Required of all RUS Borrowers, Item 601, Employee Benefits, on page 2 of this response.

Rural Utilities Service, USDA

§ 1767.41

those cooperatives, or enterprises, that are directly related to the electric utility industry and controlled by the electric cooperatives. These include statewide cooperatives, power cooperatives, and NRECA. Other investments in oil cooperatives and insurance companies shall be charged to Account 124.

506 Forfeited Membership Fees

The bylaws of each cooperative prescribe certain rules and regulations concerning membership in the cooperative. Among these are provisions for forfeiture of membership fees. Some bylaws provide for application of membership fees against any unpaid accounts at the time of termination of service. Any remaining balance may be refunded to the member. Balances that cannot be refunded to the member due to an inability to locate the member or due to bylaw restriction, shall be credited to Account 208, Donated Capital, provided they do not escheat to the state. If disposition of the fees cannot be determined immediately, the amount involved shall be transferred to Account 253, Other Deferred Credits, until the determination is made.

601 Employee Benefits

The costs of employees' fringe benefits (hospitalization, retirement, holiday, sick and vacation pay, etc.) shall be accumulated in an appropriate clearing account and allocated monthly on the basis of payroll. Vacation costs shall be accrued monthly by appropriate credits to an accrual account. These monthly accruals shall be allocated on the basis of direct payroll costs to construction, retirement, and the applicable operations, maintenance, and administrative expense accounts.

Sick leave costs are not normally accrued unless the employee is entitled to be paid for accumulated sick leave at the termination of employment. Salary payments and the associated employee pensions and benefits and social security and other payroll taxes for an employee who is actually sick shall be charged to the same account or accounts to which his or her salary is normally charged.

602 Compensated Absences

Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences (Statement No. 43), requires employers to accrue a liability as an employee earns the right to be paid for future absences. Four criteria were established for this accrual:

1. The employer's obligation for payment for future absences is attributable to employees' services already performed.

2. The obligation relates to employee rights which vest or accumulate. Vested rights are considered those for which the employer is obligated to make payment even if the employee terminates. Rights which accumulate are those earned but unused rights to compensated absences which may be carried forward to one or more periods, subsequent to the period in which they are earned.

3. Payment of the compensation is probable.

4. The amount can be reasonably estimated.

A company's liability shall be estimated based upon payments it expects to make as a result of employees' work already performed. If a reasonable estimate cannot be made, the company shall disclose that fact in the financial statements.

Statement No. 43 does not apply to severance or termination pay, post-retirement benefits, deferred compensation, stock or stock options, group insurance, or other long-term fringe benefits.

The entries required to account for the accrual of compensated absences are as follows:

Dr. 435 1, Cumulative Effect on Prior Years of a Change in Accounting Principle

Cr. 242.3, Accrued Employees' Vacation and Holidays

To record the liability for benefits earned in prior years

Dr. 107, Construction Work in Progress

Dr. 108 8, Retirement Work in Progress

Dr. Various Operations, Maintenance, and Administrative Expense Accounts

Cr. 242.3, Accrued Employees Vacation and Holidays

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 94

RESPONSIBLE PERSON: Craig A. Johnson/Ricky L. Drury
COMPANY: East Kentucky Power Cooperative, Inc.

Request 94. List and describe all maintenance programs and expenses which have been deferred into the test year from prior years, and for each item, explain the Company's reason for such deferral.

Response 94. There are no maintenance expenses that have been deferred into the test year.

EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

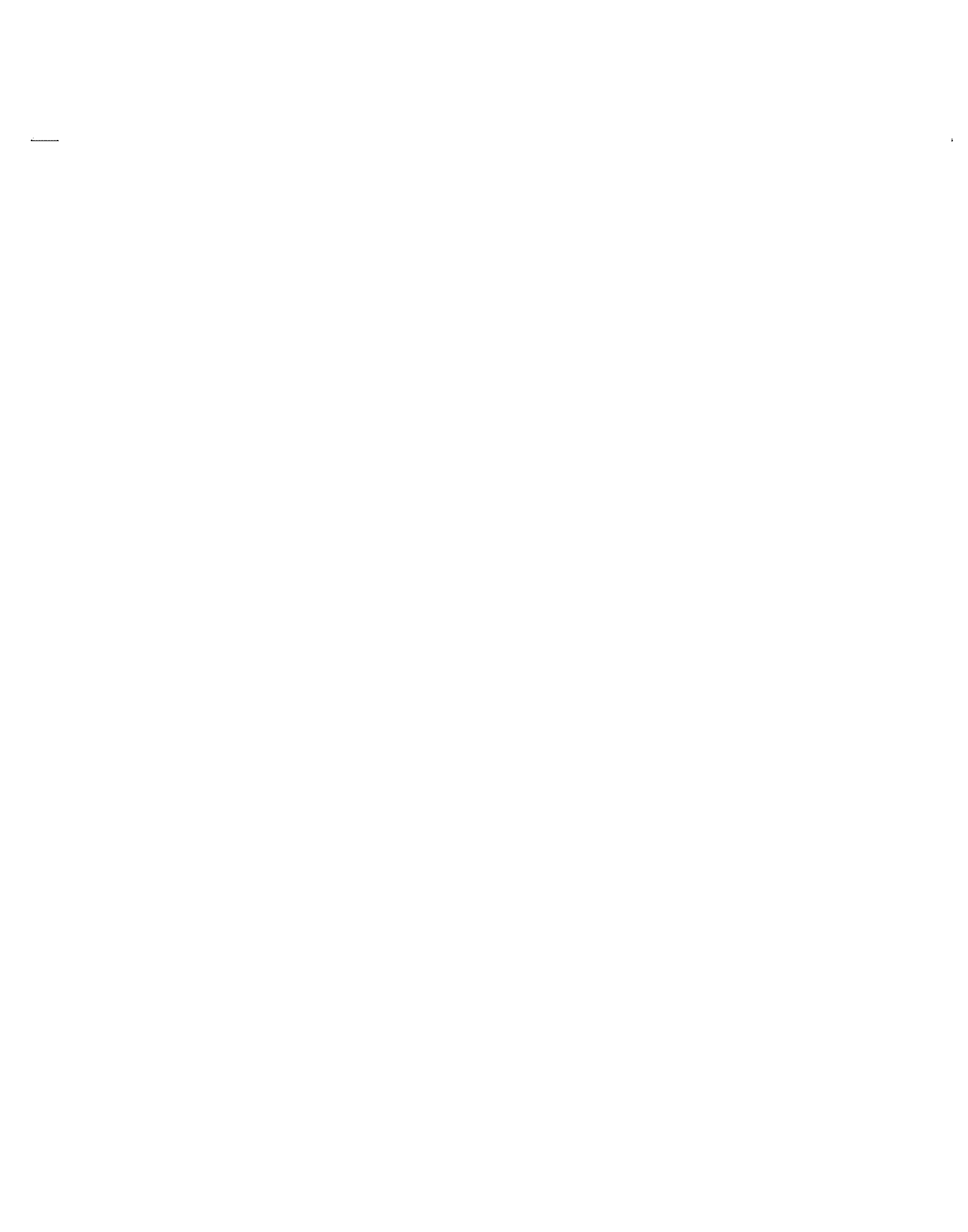
ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 95

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 95. List all merchandise-related revenue, expense and rate base items included in the test year by account and amount.

Response 95. East Kentucky Power Cooperative has no merchandise-related revenue, expense, or rate base items included in the test year.



EAST KENTUCKY POWER COOPERATIVE, INC.
PSC CASE NO. 2008-00409
RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 96

RESPONSIBLE PERSON: Frank J. Oliva/Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 96. List each abnormal or non-recurring charge or credit which occurred during 2006, 2007 and 2008 to date, and which exceeded \$10,000.00.

Request 96a. For each such charge or credit, state the basis and dollar magnitude of each.

Response 96a. December 2007: \$1,900,000 penalty payment made to the EPA.
December 2008: \$1,900,000 penalty payment made to the EPA.
Please also see pages 2 through 23 of this response.

Request 96b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non recurring item.

Response 96b. Please see attached pages from EKPC's Consent Decree with the EPA. Please also see copies of journal entries for other non-recurring items in 2006, 2007, and 2008 to date on pages 2 through 23 of this response.

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014520	Correct xfer GE Charges and write off	2007-09-30	1	10720	500	9000	CT801	Correct GE Charges	413.00
0000014520	Correct xfer GE Charges and write off	2007-09-30	2	10720	500	9000	CT901	Correct GE Charges	-206.50
0000014520	Correct xfer GE Charges and write off	2007-09-30	3	10720	500	9000	CT103	Correct GE Charges	-206.50
0000014520	Correct xfer GE Charges and write off	2007-09-30	4	42650	003			Write off CT801	1,775,413.00
0000014520	Correct xfer GE Charges and write off	2007-09-30	5	10720	500	9000	CT801	Write off CT801	-1,775,413.00
0000014602	Accounts Payable Interface	2007-10-31	23	92500	009	7403		US Dept of Justice-NSR Settlement	750,000.00
0000014602	Accounts Payable Interface	2007-10-31	10	23210				Accounts Payable	-750,000.00
0000014928	EPA Emissions Allowance True Up	2007-12-31	1	22820				EPA NSR - SO2	7,097,316.00
0000014928	EPA Emissions Allowance True Up	2007-12-31	2	22820				EPA NSR - NOx	2,919,104.00
0000014928	EPA Emissions Allowance True Up	2007-12-31	3	22820				EPA NSR - SO2 & NOx True-Up	6,414,780.00
0000014928	EPA Emissions Allowance True Up	2007-12-31	4	50920	003	7400		EPA NSR - SO2 & NOx True-Up	-6,414,780.00
0000014928	EPA Emissions Allowance True Up	2007-12-31	5	15810				EPA NSR - SO2 & NOx True-Up	-10,016,420.00
0000014893	Accounts Payable Interface	2007-12-31	35	92500	009	7403		US Dept of Justice-EPA-Acid Rain	1,900,000.00
0000014893	Accounts Payable Interface	2007-12-31	19	23210				Accounts Payable	-1,900,000.00
0000014972	Accounts Payable Interface	2007-12-31	1	23210				Accounts Payable	0.00
0000014972	Accounts Payable Interface	2007-12-31	2	92500	009	7403		US Dept of Justice-EPA-acct adj	-1,900,000.00
0000014972	Accounts Payable Interface	2007-12-31	3	22820				US Dept of Justice-EPA-acct adj	1,900,000.00
EPA_ADJ	Aqjst EPA penalty accrued 12/31/05 (original JE EPA_DALE)	2007-12-31	1	22820				EPA penalty accrual adj	9,442,735.00
EPA_ADJ	Aqjst EPA penalty accrued 12/31/05 (original JE EPA_DALE)	2007-12-31	2	42630	003			EPA penalty accrual adj	-9,442,735.00
OWEN_CR	Settlement for emission allowances charged to Gallatin in prior years. Billing adjustments of \$20K/mo over a three-yr period (Jan 07-Dec 09).	2006-04-30	1	45604	003			Owen credit to Gallatin	720,000.00
OWEN_CR	Settlement for emission allowances charged to Gallatin in prior years. Billing adjustments of \$20K/mo over a three-yr period (Jan 07-Dec 09).	2006-04-30	2	22842				Owen credit to Gallatin	-720,000.00

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-01-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-01-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-02-28	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-02-28	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-03-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-03-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-04-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-04-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-05-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-05-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-06-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-06-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-07-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-07-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-08-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-08-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-09-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-09-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-10-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-10-31	2	45604	003			Gallatin Emission Settlement	-20,000.00

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-11-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-11-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-12-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2007-12-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-01-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-01-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-02-29	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-02-29	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-03-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-03-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-04-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-04-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-05-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-05-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-06-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-06-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-07-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-07-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-08-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-08-31	2	45604	003			Gallatin Emission Settlement	-20,000.00

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-09-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-09-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-10-31	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-10-31	2	45604	003			Gallatin Emission Settlement	-20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-11-30	1	22842				Gallatin Emission Settlement	20,000.00
GALLATIN	Gallatin Emission Allowance Settlement - January 2007 thru December 2009 (36 months)	2008-11-30	2	45604	003			Gallatin Emission Settlement	-20,000.00
AR00013710	Accounts Receivable Interface	2007-03-31	1	13601				AR Interface	-12,868,000.00
AR00013710	Accounts Receivable Interface	2007-03-31	2	13111				AR Interface	15,117,750.04
AR00013710	Accounts Receivable Interface	2007-03-31	3	56500	002	8552		EON/LGE Transmission Settlement	-1,921,750.02
AR00013710	Accounts Receivable Interface	2007-03-31	4	17101				AR Interface	-11,006.50
AR00013710	Accounts Receivable Interface	2007-03-31	5	12310				AR Interface	-9,180.72
AR00013710	Accounts Receivable Interface	2007-03-31	6	57000	143	3000	0300D	AR Interface	-100.00
AR00013710	Accounts Receivable Interface	2007-03-31	7	42102	003			EON/LGE Transmission Settlement	-307,712.80
0000013391	Warren portion of Geotech work for LMS100	2006-12-31	1	10720	500	4801	CT800	Warren portion of Geotech work	-111,394.20
0000013391	Warren portion of Geotech work for LMS100	2006-12-31	2	14305			J0258	Warren portion of Geotech work	111,394.20
0000013431	Warren material transfers	2007-01-31	1	10720	120	9000	21376	Mve fr 21376-11264-21528	-21,408.98
0000013431	Warren material transfers	2007-01-31	2	10720	120	9000	11264	Mve fr 21376-11264-21528	21,408.98
0000013431	Warren material transfers	2007-01-31	3	10720	120	9000	11264	Mve fr 21376-11264-21528	-21,408.98
0000013431	Warren material transfers	2007-01-31	4	10720	120	9000	21528	Mve fr 21376-11264-21528	21,408.98
0000013431	Warren material transfers	2007-01-31	5	10720	120	9000	21373	Mve fr 21373-11264-21459	-1,252.07
0000013431	Warren material transfers	2007-01-31	6	10720	120	9000	11264	Mve fr 21373-11264-21459	1,252.07
0000013431	Warren material transfers	2007-01-31	7	10720	120	9000	11264	Mve fr 21373-11264-21459	-1,252.07
0000013431	Warren material transfers	2007-01-31	8	10720	120	9000	21459	Mve fr 21373-11264-21459	1,252.07
0000013431	Warren material transfers	2007-01-31	9	10720	090	9000	21632	Mve to 21528	-3,164.60
0000013431	Warren material transfers	2007-01-31	10	14305			J9103	Mve to 21528	-1,404.93
0000013431	Warren material transfers	2007-01-31	11	10720	120	9000	21528	Mve fr 21632&J9103	4,569.53

Journal	Line #	Date	Long Descr	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
	12	2007-01-31		12 10720	120	9000	21369	Mve fr 21369-11264-11090	-87,282.26
0000013431			Warren material transfers						87,282.26
0000013431	13	2007-01-31		13 10720	120	9000	11264	Mve fr 21369-11264-11090	-87,282.26
0000013431			Warren material transfers						87,282.26
0000013431	14	2007-01-31		14 10720	120	9000	11264	Mve fr 21369-11264-11090	-87,282.26
0000013431			Warren material transfers						87,282.26
0000013431	15	2007-01-31		15 10720	120	9000	11090	Mve fr 21375-11264-11090	-99,038.75
0000013431			Warren material transfers						99,038.75
0000013431	16	2007-01-31		16 10720	120	9000	21375	Mve fr 21375-11264-11090	-99,038.75
0000013431			Warren material transfers						99,038.75
0000013431	17	2007-01-31		17 10720	120	9000	11264	Mve fr 21375-11264-11090	-99,038.75
0000013431			Warren material transfers						99,038.75
0000013431	18	2007-01-31		18 10720	120	9000	11090	Mve fr 21375-11264-11090	-6,307.66
0000013431			Warren material transfers						6,307.66
0000013431	19	2007-01-31		19 10720	120	9000	21375	Mve fr 21375-11264-21639	-8,104.36
0000013431			Warren material transfers						8,104.36
0000013431	20	2007-01-31		20 10720	120	9000	21372	Mve fr 21372-11264-21639	19,813.42
0000013431			Warren material transfers						-19,813.42
0000013431	21	2007-01-31		21 10720	120	9000	11264	Mve fr 21372/5-11264-21639	19,813.42
0000013431			Warren material transfers						-19,813.42
0000013431	22	2007-01-31		22 10720	120	9000	11264	Mve fr 21372/5-11264-21639	19,813.42
0000013431			Warren material transfers						-19,813.42
0000013431	23	2007-01-31		23 10720	120	9000	21639	Mve fr 21372/5-11264-21639	19,813.42
0000013431			Warren material transfers						-19,813.42
0000013431	24	2007-01-31		24 10720	120	9000	21376	Mve fr 21376-11264-21639	-5,401.40
0000013431			Warren material transfers						5,401.40
0000013431	25	2007-01-31		25 10720	120	9000	21376	Mve fr 21376-11264-21639	-358.18
0000013431			Warren material transfers						358.18
0000013431	1	2007-02-28		1 10720	005	7400	11154	Mve to stores	177.87
0000013431			Warren material transfers						-177.87
0000013565	2	2007-02-28		2 16300	005	7400	00163	Mve fr 11154	12.66
0000013565			PC Corrections (Hold for allocations)						-12.66
0000013565	3	2007-02-28		3 10720	090	1000	11151	Mve to expense	-78.31
0000013565			PC Corrections (Hold for allocations)						78.31
0000013565	4	2007-02-28		4 10720	007	1800	11151	Mve to expense	18,740.15
0000013565			PC Corrections (Hold for allocations)						-18,740.15
0000013565	5	2007-02-28		5 10720	010	1800	11151	Mve to expense	177.87
0000013565			PC Corrections (Hold for allocations)						-177.87
0000013565	6	2007-02-28		6 10720	090	9000	11151	Mve to expense	12.66
0000013565			PC Corrections (Hold for allocations)						-12.66
0000013565	7	2007-02-28		7 55600	090	1000	02600	Mve fr 11151	78.31
0000013565			PC Corrections (Hold for allocations)						-78.31
0000013565	8	2007-02-28		8 55600	007	1800	02600	Mve fr 11151	18,740.15
0000013565			PC Corrections (Hold for allocations)						-18,740.15
0000013565	9	2007-02-28		9 55600	010	1800	02600	Mve fr 11151	750.79
0000013565			PC Corrections (Hold for allocations)						-750.79
0000013565	10	2007-02-28		10 55600	090	2600	02600	Mve fr 11151	5,516.52
0000013565			PC Corrections (Hold for allocations)						-5,516.52
0000013565	11	2007-02-28		11 10720	010	1800	0S241	Mve fr 0S241 to 0S255	-750.79
0000013565			PC Corrections (Hold for allocations)						750.79
0000013565	12	2007-02-28		12 10720	400	4801	0S241	Mve fr 0S241 to 0S255	5,516.52
0000013565			PC Corrections (Hold for allocations)						-5,516.52
0000013565	13	2007-02-28		13 10720	010	1800	0S255	Mve fr 0S241 to 0S255	-1,376.32
0000013565			PC Corrections (Hold for allocations)						1,376.32
0000013565	14	2007-02-28		14 10720	400	4801	0S255	Mve fr 0S241 to 0S255	-99.38
0000013565			PC Corrections (Hold for allocations)						99.38
0000013565	15	2007-02-28		15 10720	120	1000	21117	Mve to expense	-634.47
0000013565			PC Corrections (Hold for allocations)						634.47
0000013565	16	2007-02-28		16 10720	007	1800	21117	Mve to expense	1,376.32
0000013565			PC Corrections (Hold for allocations)						-1,376.32
0000013565	17	2007-02-28		17 10720	010	1800	21117	Mve to expense	99.38
0000013565			PC Corrections (Hold for allocations)						-99.38
0000013565	18	2007-02-28		18 55600	089	1000	21117	Mve fr 21117	634.47
0000013565			PC Corrections (Hold for allocations)						-634.47
0000013565	19	2007-02-28		19 55600	007	1800	21117	Mve fr 21117	222.01
0000013565			PC Corrections (Hold for allocations)						-222.01
0000013565	20	2007-02-28		20 55600	010	1800	21117	Mve fr 21117	
0000013565			PC Corrections (Hold for allocations)						
0000013565	21	2007-02-28		21 10720	120	1000	11104	Mve to expense	
0000013565			PC Corrections (Hold for allocations)						

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0000013565	PC Corrections (Hold for allocations)	2007-02-28	22	10720	007	1800	11104	Mve to expense	-16.88
0000013565	PC Corrections (Hold for allocations)	2007-02-28	23	10720	010	1800	11104	Mve to expense	-118.08
0000013565	PC Corrections (Hold for allocations)	2007-02-28	24	10720	120	7400	11104	Mve to expense	-7.50
0000013565	PC Corrections (Hold for allocations)	2007-02-28	25	10720	120	4801	11104	Mve to expense	-8,270.26
0000013565	PC Corrections (Hold for allocations)	2007-02-28	26	10720	120	9000	11104	Mve to expense	818.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	27	56600	065	1000		Mve fr 11104	222.01
0000013565	PC Corrections (Hold for allocations)	2007-02-28	28	56600	007	1800		Mve fr 11104	16.88
0000013565	PC Corrections (Hold for allocations)	2007-02-28	29	56600	010	1800		Mve fr 11104	118.08
0000013565	PC Corrections (Hold for allocations)	2007-02-28	30	56600	065	2600		Mve fr 11104	7.50
0000013565	PC Corrections (Hold for allocations)	2007-02-28	31	56000	122	4802		Mve fr 11104	8,270.26
0000013565	PC Corrections (Hold for allocations)	2007-02-28	32	42650	003			Mve fr 11104	-818.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	33	10720	120	1000	11034	Mve to expense	-893.36
0000013565	PC Corrections (Hold for allocations)	2007-02-28	34	10720	007	1800	11034	Mve to expense	-67.26
0000013565	PC Corrections (Hold for allocations)	2007-02-28	35	10720	010	1800	11034	Mve to expense	-511.51
0000013565	PC Corrections (Hold for allocations)	2007-02-28	36	10720	120	4801	11034	Mve to expense	-8,633.32
0000013565	PC Corrections (Hold for allocations)	2007-02-28	37	56600	065	1000		Mve fr 11034	162.38
0000013565	PC Corrections (Hold for allocations)	2007-02-28	38	56000	122	1000		Mve fr 11034	163.48
0000013565	PC Corrections (Hold for allocations)	2007-02-28	39	56000	141	1000		Mve fr 11034	269.06
0000013565	PC Corrections (Hold for allocations)	2007-02-28	40	56000	122	1000		Mve fr 11034	298.44
0000013565	PC Corrections (Hold for allocations)	2007-02-28	41	56000	007	1800		Mve fr 11034	67.26
0000013565	PC Corrections (Hold for allocations)	2007-02-28	42	56000	010	1800		Mve fr 11034	511.51
0000013565	PC Corrections (Hold for allocations)	2007-02-28	43	56000	122	4802		Mve fr 11034	8,633.32
0000013565	PC Corrections (Hold for allocations)	2007-02-28	44	10720	120	1000	11036	Mve to expense	-482.26
0000013565	PC Corrections (Hold for allocations)	2007-02-28	45	10720	007	1800	11036	Mve to expense	-42.78
0000013565	PC Corrections (Hold for allocations)	2007-02-28	46	10720	010	1800	11036	Mve to expense	-225.49
0000013565	PC Corrections (Hold for allocations)	2007-02-28	47	10720	120	4801	11036	Mve to expense	-10,621.82
0000013565	PC Corrections (Hold for allocations)	2007-02-28	48	10720	120	7400	11036	Mve to expense	-2.50
0000013565	PC Corrections (Hold for allocations)	2007-02-28	49	56600	065	1000		Mve fr 11036	334.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	50	56000	122	1000		Mve fr 11036	147.73
0000013565	PC Corrections (Hold for allocations)	2007-02-28	51	56600	007	1800		Mve fr 11036	42.78
0000013565	PC Corrections (Hold for allocations)	2007-02-28	52	56600	010	1800		Mve fr 11036	225.49
0000013565	PC Corrections (Hold for allocations)	2007-02-28	53	56000	122	4802		Mve fr 11036	10,621.82
0000013565	PC Corrections (Hold for allocations)	2007-02-28	54	56000	122	2600		Mve fr 11036	2.50
0000013565	PC Corrections (Hold for allocations)	2007-02-28	55	10720	120	2200	11157	Mve to expense	-175.30
0000013565	PC Corrections (Hold for allocations)	2007-02-28	56	10720	120	4801	11157	Mve to expense	-771.66

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0000013565	PC Corrections (Hold for allocations)	2007-02-28	57	56000	122	2200		Mve fr 11157	175.30
0000013565	PC Corrections (Hold for allocations)	2007-02-28	58	56000	122	4802		Mve fr 11157	771.66
0000013565	PC Corrections (Hold for allocations)	2007-02-28	59	10880	142	9000	11221	Mve to acct 10720	-1,350.00
0000013565	PC Corrections (Hold for allocations)	2007-02-28	60	10720	142	9000	11221	Me fr acct 10880	1,350.00
0000013565	PC Corrections (Hold for allocations)	2007-02-28	61	10720	120	9000	11034	Corr price difference	797.54
0000013565	PC Corrections (Hold for allocations)	2007-02-28	62	42650	003			Corr price difference	-797.54
0000013565	PC Corrections (Hold for allocations)	2007-02-28	63	10720	120	4801	11246	Mve to U0016	-27,372.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	64	56000	122	4802	U0016	Mve fr 11246	27,372.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	65	10880	142	1000	11244	Mve fr maint	262.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	66	10880	007	1800	11244	Mve fr maint	18.82
0000013565	PC Corrections (Hold for allocations)	2007-02-28	67	10880	010	1800	11244	Mve fr maint	126.78
0000013565	PC Corrections (Hold for allocations)	2007-02-28	68	10880	142	2200	11244	Mve fr maint	14.45
0000013565	PC Corrections (Hold for allocations)	2007-02-28	69	59200	142	1000	03001	Mve to 11244	-262.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	70	59200	007	1800	03001	Mve to 11244	-18.82
0000013565	PC Corrections (Hold for allocations)	2007-02-28	71	59200	010	1800	03001	Mve to 11244	-126.78
0000013565	PC Corrections (Hold for allocations)	2007-02-28	72	59200	142	2200	03001	Mve to 11244	-14.45
0000013565	PC Corrections (Hold for allocations)	2007-02-28	73	10720	120	1000	11168	Mve to expense	-1,003.88
0000013565	PC Corrections (Hold for allocations)	2007-02-28	74	10880	120	1000	11168	Mve to expense	-1,003.89
0000013565	PC Corrections (Hold for allocations)	2007-02-28	75	10720	007	1800	11168	Mve to expense	-75.52
0000013565	PC Corrections (Hold for allocations)	2007-02-28	76	10880	007	1800	11168	Mve to expense	-75.55
0000013565	PC Corrections (Hold for allocations)	2007-02-28	77	10720	010	1800	11168	Mve to expense	-490.54
0000013565	PC Corrections (Hold for allocations)	2007-02-28	78	10880	010	1800	11168	Mve to expense	-490.56
0000013565	PC Corrections (Hold for allocations)	2007-02-28	79	10720	120	2200	11168	Mve to expense	-90.33
0000013565	PC Corrections (Hold for allocations)	2007-02-28	80	10880	120	2200	11168	Mve to expense	-90.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	81	10720	120	4801	11168	Mve to expense	-1,605.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	82	10880	120	4801	11168	Mve to expense	-1,605.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	83	56000	121	1000		Mve fr 11168	2,007.77
0000013565	PC Corrections (Hold for allocations)	2007-02-28	84	56000	007	1800		Mve fr 11168	151.07
0000013565	PC Corrections (Hold for allocations)	2007-02-28	85	56000	010	1800		Mve fr 11168	981.10
0000013565	PC Corrections (Hold for allocations)	2007-02-28	86	56000	121	2200		Mve fr 11168	180.67
0000013565	PC Corrections (Hold for allocations)	2007-02-28	87	56000	121	4802		Mve fr 11168	3,210.68
0000013565	PC Corrections (Hold for allocations)	2007-02-28	88	10720	120	1000	11190	Mve to 11129	-237.61
0000013565	PC Corrections (Hold for allocations)	2007-02-28	89	10880	120	1000	11190	Mve to 11129	-237.64
0000013565	PC Corrections (Hold for allocations)	2007-02-28	90	10720	120	1400	11190	Mve to 11129	-22.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	91	10880	120	1400	11190	Mve to 11129	-22.34

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0000013565	PC Corrections (Hold for allocations)	2007-02-28	92	10720	007	1800	11190	Mve to 11129	-19.52
0000013565	PC Corrections (Hold for allocations)	2007-02-28	93	10880	007	1800	11190	Mve to 11129	-19.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	94	10720	010	1800	11190	Mve to 11129	-138.60
0000013565	PC Corrections (Hold for allocations)	2007-02-28	95	10880	010	1800	11190	Mve to 11129	-138.60
0000013565	PC Corrections (Hold for allocations)	2007-02-28	96	10720	120	2200	11190	Mve to 11129	-41.11
0000013565	PC Corrections (Hold for allocations)	2007-02-28	97	10880	120	2200	11190	Mve to 11129	-41.11
0000013565	PC Corrections (Hold for allocations)	2007-02-28	98	10720	120	1000	11129	Mve fr 11190	237.61
0000013565	PC Corrections (Hold for allocations)	2007-02-28	99	10880	120	1000	11129	Mve fr 11190	237.64
0000013565	PC Corrections (Hold for allocations)	2007-02-28	100	10720	120	1400	11129	Mve fr 11190	22.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	101	10880	120	1400	11129	Mve fr 11190	22.34
0000013565	PC Corrections (Hold for allocations)	2007-02-28	102	10720	007	1800	11129	Mve fr 11190	19.52
0000013565	PC Corrections (Hold for allocations)	2007-02-28	103	10880	007	1800	11129	Mve fr 11190	19.53
0000013565	PC Corrections (Hold for allocations)	2007-02-28	104	10720	010	1800	11129	Mve fr 11190	138.60
0000013565	PC Corrections (Hold for allocations)	2007-02-28	105	10880	010	1800	11129	Mve fr 11190	138.60
0000013565	PC Corrections (Hold for allocations)	2007-02-28	106	10720	120	2200	11129	Mve fr 11190	41.11
0000013565	PC Corrections (Hold for allocations)	2007-02-28	107	10880	120	2200	11129	Mve fr 11190	41.11
0000013565	PC Corrections (Hold for allocations)	2007-02-28	108	10720	120	9200	21489	Mve to 21486	-2,500.00
0000013565	PC Corrections (Hold for allocations)	2007-02-28	109	10720	120	9200	21486	Mve fr 21489	2,500.00
0000013565	PC Corrections (Hold for allocations)	2007-02-28	110	10720	120	9000	21369	Mve to J0258	-33,931.00
0000013565	PC Corrections (Hold for allocations)	2007-02-28	111	14305			J0258	Mve fr 21369	33,931.00
0000013566	Warren Material Moves	2007-02-28	1	10720	120	9000	21397	Mve 21397-11264-21663	-13,860.37
0000013566	Warren Material Moves	2007-02-28	2	10720	120	9000	11264	Mve 21397-11264-21663	13,860.37
0000013566	Warren Material Moves	2007-02-28	3	10720	120	9000	11264	Mve 21397-11264-21663	-13,860.37
0000013566	Warren Material Moves	2007-02-28	4	10720	120	9000	21663	Mve 21397-11264-21663	13,860.37
0000013566	Warren Material Moves	2007-02-28	5	10720	120	9000	21397	Mve 21397-11264-11249	-348.72
0000013566	Warren Material Moves	2007-02-28	6	10720	120	9000	11264	Mve 21397-11264-11249	348.72
0000013566	Warren Material Moves	2007-02-28	7	10720	120	9000	11264	Mve 21397-11264-11249	-348.72
0000013566	Warren Material Moves	2007-02-28	8	10720	120	9000	11249	Mve 21397-11264-11249	348.72
0000013566	Warren Material Moves	2007-02-28	9	10720	120	9000	21375	Mve 21375-11264-21573	-22,065.62
0000013566	Warren Material Moves	2007-02-28	10	10720	120	9000	21376	Mve 21376-11264-21573	-11,427.69
0000013566	Warren Material Moves	2007-02-28	11	10720	120	9000	21372	Mve 21372-11264-21573	-11,640.13
0000013566	Warren Material Moves	2007-02-28	12	10720	120	9000	11264	Mve fr 21375-21376-21372	45,133.44
0000013566	Warren Material Moves	2007-02-28	13	10720	120	9000	11264	Mve to 11264	-45,133.44
0000013566	Warren Material Moves	2007-02-28	14	10720	120	9000	21573	Mve fr 21375-21376-21372	45,133.44
0000013566	Warren Material Moves	2007-02-28	15	10720	120	9000	21373	Mve 21373-11264-21528	-1,761.51

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0000013566	Warren Material Moves	2007-02-28	16	10720	120	9000	11264	Mve 21373-11264-21528	1,761.51
0000013566	Warren Material Moves	2007-02-28	17	10720	120	9000	11264	Mve 21373-11264-21528	-1,761.51
0000013566	Warren Material Moves	2007-02-28	18	10720	120	9000	21528	Mve 21373-11264-21528	1,761.51
0000013566	Warren Material Moves	2007-02-28	19	10720	500	4801	CT800	Warren portion of Geotech work	-300.00
0000013566	Warren Material Moves	2007-02-28	20	14305			J0258	Warren portion of Geotech work	300.00
0000014240	Warren Project moves	2007-07-31	1	10720	120	9000	21375	Mve 21375-11264-21139	-5,255.00
0000014240	Warren Project moves	2007-07-31	2	10720	120	9000	11264	Mve 21375-11264-21139	5,255.00
0000014240	Warren Project moves	2007-07-31	3	10720	120	9000	11264	Mve 21375-11264-21139	-5,255.00
0000014240	Warren Project moves	2007-07-31	4	10720	120	9000	21139	Mve 21375-11264-21139	5,255.00
0000014240	Warren Project moves	2007-07-31	5	10720	120	9000	21375	Mve 21375-6-11264-21591	-4,698.00
0000014240	Warren Project moves	2007-07-31	6	10720	120	9000	21376	Mve 21375-6-11264-21591	-10,999.00
0000014240	Warren Project moves	2007-07-31	7	10720	120	9000	11264	Mve 21375-6-11264-21591	15,697.00
0000014240	Warren Project moves	2007-07-31	8	10720	120	9000	11264	Mve 21375-6-11264-21591	-15,697.00
0000014240	Warren Project moves	2007-07-31	9	10720	120	9000	21591	Mve 21375-6-11264-21591	15,697.00
0000014240	Warren Project moves	2007-07-31	10	10720	120	9000	21373	Mve 21373-11264-21573	-884.59
0000014240	Warren Project moves	2007-07-31	11	10720	120	9000	11264	Mve 21373-11264-21573	884.59
0000014240	Warren Project moves	2007-07-31	12	10720	120	9000	11264	Mve 21373-11264-21573	-884.59
0000014240	Warren Project moves	2007-07-31	13	10720	120	9000	21573	Mve 21373-11264-21573	884.59
0000014240	Warren Project moves	2007-07-31	14	10720	120	9000	21373	Mve 21373-11264-21647	-43,016.79
0000014240	Warren Project moves	2007-07-31	15	10720	120	9000	11264	Mve 21373-11264-21647	43,016.79
0000014240	Warren Project moves	2007-07-31	16	10720	120	9000	11264	Mve 21373-11264-21647	-43,016.79
0000014240	Warren Project moves	2007-07-31	17	10720	120	9000	21647	Mve 21373-11264-21647	43,016.79
0000014240	Warren Project moves	2007-07-31	18	10720	120	9000	21372	Mve 21372-11264-21573	-10,616.00
0000014240	Warren Project moves	2007-07-31	19	10720	120	9000	11264	Mve 21372-11264-21573	10,616.00
0000014240	Warren Project moves	2007-07-31	20	10720	120	9000	11264	Mve 21372-11264-21573	-10,616.00
0000014240	Warren Project moves	2007-07-31	21	10720	120	9000	21573	Mve 21372-11264-21573	10,616.00
0000014240	Warren Project moves	2007-07-31	22	10720	120	9000	21573	Mve 21573-11264-21372	-11,640.13
0000014240	Warren Project moves	2007-07-31	23	10720	120	9000	11264	Mve 21573-11264-21372	11,640.13
0000014240	Warren Project moves	2007-07-31	24	10720	120	9000	11264	Mve 21573-11264-21372	-11,640.13
0000014240	Warren Project moves	2007-07-31	25	10720	120	9000	21372	Mve 21573-11264-21372	11,640.13
0000014240	Warren Project moves	2007-07-31	26	10720	120	9000	21573	Mve 21573-11264-21375	-21,809.00
0000014240	Warren Project moves	2007-07-31	27	10720	120	9000	11264	Mve 21573-11264-21375	21,809.00
0000014240	Warren Project moves	2007-07-31	28	10720	120	9000	11264	Mve 21573-11264-21375	-21,809.00
0000014240	Warren Project moves	2007-07-31	29	10720	120	9000	21375	Mve 21573-11264-21375	21,809.00
0000014240	Warren Project moves	2007-07-31	30	10720	120	9000	21375	Mve 21372-5-11264-21573	-5,255.00

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0000014240	Warren Project moves	2007-07-31	31	10720	120	9000	21372	Mve 21372-5-11264-21573	-18,885.00
0000014240	Warren Project moves	2007-07-31	32	10720	120	9000	11264	Mve 21372-5-11264-21573	24,140.00
0000014240	Warren Project moves	2007-07-31	33	10720	120	9000	11264	Mve 21372-5-11264-21573	-24,140.00
0000014240	Warren Project moves	2007-07-31	34	10720	120	9000	21573	Mve 21372-5-11264-21573	24,140.00
0000014331	Warren material moves	2007-08-31	1	10720	120	9000	21388	Mve 21388-11264-21663	-33,435.00
0000014331	Warren material moves	2007-08-31	2	10720	120	9000	11264	Mve 21388-11264-21663	33,435.00
0000014331	Warren material moves	2007-08-31	3	10720	120	9000	11264	Mve 21388-11264-21663	-33,435.00
0000014331	Warren material moves	2007-08-31	4	10720	120	9000	21663	Mve 21388-11264-21663	33,435.00
0000014331	Warren material moves	2007-08-31	5	10720	120	9000	21388	Mve 21388-11264-11266	-53,980.00
0000014331	Warren material moves	2007-08-31	6	10720	120	9000	11264	Mve 21388-11264-11266	53,980.00
0000014331	Warren material moves	2007-08-31	7	10720	120	9000	11264	Mve 21388-11264-11266	-53,980.00
0000014331	Warren material moves	2007-08-31	8	10720	120	9000	11266	Mve 21388-11264-11266	53,980.00
0000014331	Warren material moves	2007-08-31	9	10720	120	9000	21397	Mve 21397-11264-21663	-149,087.87
0000014331	Warren material moves	2007-08-31	10	10720	120	9000	11264	Mve 21397-11264-21663	149,087.87
0000014331	Warren material moves	2007-08-31	11	10720	120	9000	11264	Mve 21397-11264-21663	-149,087.87
0000014331	Warren material moves	2007-08-31	12	10720	120	9000	21663	Mve 21397-11264-21663	149,087.87
0000014729	Warren Material Moves	2007-11-30	1	10720	120	9000	21372	Mve fr 21372	-877,609.00
0000014729	Warren Material Moves	2007-11-30	2	10720	120	9000	11264	Mve fr 21372	877,609.00
0000014729	Warren Material Moves	2007-11-30	3	10720	120	9000	11264	Mve fr 21372	-877,609.00
0000014729	Warren Material Moves	2007-11-30	4	10720	120	9000	11171	Mve fr 21372	56,488.00
0000014729	Warren Material Moves	2007-11-30	5	10720	120	9000	11288	Mve fr 21372	205,864.00
0000014729	Warren Material Moves	2007-11-30	6	10720	120	9000	11289	Mve fr 21372	7,279.00
0000014729	Warren Material Moves	2007-11-30	7	10720	120	9000	21465	Mve fr 21372	295,841.00
0000014729	Warren Material Moves	2007-11-30	8	10720	120	9000	21573	Mve fr 21372	31,301.00
0000014729	Warren Material Moves	2007-11-30	9	10720	120	9000	21576	Mve fr 21372	23,853.00
0000014729	Warren Material Moves	2007-11-30	10	10720	120	9000	21639	Mve fr 21372	18,988.00
0000014729	Warren Material Moves	2007-11-30	11	10720	120	9000	21644	Mve fr 21372	26,866.00
0000014729	Warren Material Moves	2007-11-30	12	10720	120	9000	21647	Mve fr 21372	205,032.00
0000014729	Warren Material Moves	2007-11-30	13	10720	120	9000	21657	Mve fr 21372	6,097.00
0000014729	Warren Material Moves	2007-11-30	14	10720	120	9000	21373	Mve fr 21373	-202,137.00
0000014729	Warren Material Moves	2007-11-30	15	10720	120	9000	11264	Mve fr 21373	202,137.00
0000014729	Warren Material Moves	2007-11-30	16	10720	120	9000	11264	Mve fr 21373	-202,137.00
0000014729	Warren Material Moves	2007-11-30	17	10720	120	9000	11171	Mve fr 21373	17,913.00
0000014729	Warren Material Moves	2007-11-30	18	10720	120	9000	11212	Mve fr 21373	6,298.00
0000014729	Warren Material Moves	2007-11-30	19	10720	120	9000	11288	Mve fr 21373	44,771.00

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0000014729	Warren Material Moves	2007-11-30	20	10720	120	9000	11289	Mve fr 21373	10,486.00
0000014729	Warren Material Moves	2007-11-30	21	10720	120	9000	21465	Mve fr 21373	79,150.00
0000014729	Warren Material Moves	2007-11-30	22	10720	120	9000	21644	Mve fr 21373	6,582.00
0000014729	Warren Material Moves	2007-11-30	23	10720	120	9000	21647	Mve fr 21373	36,937.00
0000014729	Warren Material Moves	2007-11-30	24	10720	120	9000	21375	Mve fr 21375	-672,972.00
0000014729	Warren Material Moves	2007-11-30	25	10720	120	9000	11264	Mve fr 21375	672,972.00
0000014729	Warren Material Moves	2007-11-30	26	10720	120	9000	11264	Mve fr 21375	-672,972.00
0000014729	Warren Material Moves	2007-11-30	27	10720	120	9000	11171	Mve fr 21375	18,219.00
0000014729	Warren Material Moves	2007-11-30	28	10720	120	9000	11288	Mve fr 21375	184,574.00
0000014729	Warren Material Moves	2007-11-30	29	10720	120	9000	11289	Mve fr 21375	22,871.00
0000014729	Warren Material Moves	2007-11-30	30	10720	120	9000	21139	Mve fr 21375	5,855.00
0000014729	Warren Material Moves	2007-11-30	31	10720	120	9000	21465	Mve fr 21375	135,994.00
0000014729	Warren Material Moves	2007-11-30	32	10720	120	9000	21565	Mve fr 21375	5,298.00
0000014729	Warren Material Moves	2007-11-30	33	10720	120	9000	21573	Mve fr 21375	19,261.00
0000014729	Warren Material Moves	2007-11-30	34	10720	120	9000	21576	Mve fr 21375	10,932.00
0000014729	Warren Material Moves	2007-11-30	35	10720	120	9000	21591	Mve fr 21375	5,298.00
0000014729	Warren Material Moves	2007-11-30	36	10720	120	9000	21644	Mve fr 21375	31,947.00
0000014729	Warren Material Moves	2007-11-30	37	10720	120	9000	21647	Mve fr 21375	232,723.00
0000014729	Warren Material Moves	2007-11-30	38	10720	120	9000	21376	Mve fr 21376	-570,322.00
0000014729	Warren Material Moves	2007-11-30	39	10720	120	9000	11264	Mve fr 21376	570,322.00
0000014729	Warren Material Moves	2007-11-30	40	10720	120	9000	11264	Mve fr 21376	-570,322.00
0000014729	Warren Material Moves	2007-11-30	41	10720	120	9000	11171	Mve fr 21376	16,606.00
0000014729	Warren Material Moves	2007-11-30	42	10720	120	9000	11288	Mve fr 21376	83,512.00
0000014729	Warren Material Moves	2007-11-30	43	10720	120	9000	11289	Mve fr 21376	19,453.00
0000014729	Warren Material Moves	2007-11-30	44	10720	120	9000	21429	Mve fr 21376	6,293.00
0000014729	Warren Material Moves	2007-11-30	45	10720	120	9000	21465	Mve fr 21376	233,753.00
0000014729	Warren Material Moves	2007-11-30	46	10720	120	9000	21576	Mve fr 21376	8,138.00
0000014729	Warren Material Moves	2007-11-30	47	10720	120	9000	21591	Mve fr 21376	12,799.00
0000014729	Warren Material Moves	2007-11-30	48	10720	120	9000	21639	Mve fr 21376	9,603.00
0000014729	Warren Material Moves	2007-11-30	49	10720	120	9000	21647	Mve fr 21376	142,421.00
0000014729	Warren Material Moves	2007-11-30	50	10720	120	9000	21657	Mve fr 21376	37,744.00
0000014947	To record receivable relating to the GM Substation	2007-12-31	1	14305			J0267	Record AR for Warren GM Sub	1,254,375.03
0000014947	To record receivable relating to the GM Substation	2007-12-31	2	14305	007	1800	J0267	Record AR for Warren GM Sub	10,956.67
0000014947	To record receivable relating to the GM Substation	2007-12-31	4	14305	120	1000	J0267	Record AR for Warren GM Sub	133,433.02
0000014947	To record receivable relating to the GM Substation	2007-12-31	5	14305	120	1400	J0267	Record AR for Warren GM Sub	12,903.71

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0000014947	To record receivable relating to the GM Substation	2007-12-31	6	14305	010	1800	J0267	Record AR for Warren GM Sub	53,285.10
0000014947	To record receivable relating to the GM Substation	2007-12-31	7	14305	120	2200	J0267	Record AR for Warren GM Sub	19,017.37
0000014947	To record receivable relating to the GM Substation	2007-12-31	9	14305	120	7400	J0267	Record AR for Warren GM Sub	13,086.10
0000014947	To record receivable relating to the GM Substation	2007-12-31	10	42650	003			Record AR for Warren GM Sub	-0.37
0000014947	To record receivable relating to the GM Substation	2007-12-31	11	10720	120	9000	0574X	Record AR for Warren GM Sub	-731,597.18
0000014947	To record receivable relating to the GM Substation	2007-12-31	12	10720	120	9100	0574X	Record AR for Warren GM Sub	-467,171.62
0000014947	To record receivable relating to the GM Substation	2007-12-31	13	10720	120	1000	21394	Record AR for Warren GM Sub	-78,631.30
0000014947	To record receivable relating to the GM Substation	2007-12-31	14	10720	120	1400	21394	Record AR for Warren GM Sub	-12,573.70
0000014947	To record receivable relating to the GM Substation	2007-12-31	15	10720	007	1800	21394	Record AR for Warren GM Sub	-6,777.98
0000014947	To record receivable relating to the GM Substation	2007-12-31	16	10720	120	2200	21394	Record AR for Warren GM Sub	-18,187.53
0000014947	To record receivable relating to the GM Substation	2007-12-31	17	10720	120	4801	21394	Record AR for Warren GM Sub	-232.32
0000014947	To record receivable relating to the GM Substation	2007-12-31	18	10720	120	7400	21394	Record AR for Warren GM Sub	-13,086.10
0000014947	To record receivable relating to the GM Substation	2007-12-31	19	10720	120	9000	21394	Record AR for Warren GM Sub	-35,889.63
0000014947	To record receivable relating to the GM Substation	2007-12-31	20	10720	120	9100	21394	Record AR for Warren GM Sub	-7,759.24
0000014947	To record receivable relating to the GM Substation	2007-12-31	21	10720	120	1000	21395	Record AR for Warren GM Sub	-54,801.72
0000014947	To record receivable relating to the GM Substation	2007-12-31	22	10720	120	1400	21395	Record AR for Warren GM Sub	-330.01
0000014947	To record receivable relating to the GM Substation	2007-12-31	23	10720	007	1800	21395	Record AR for Warren GM Sub	-4,178.69
0000014947	To record receivable relating to the GM Substation	2007-12-31	24	10720	120	2200	21395	Record AR for Warren GM Sub	-829.84
0000014947	To record receivable relating to the GM Substation	2007-12-31	25	10720	120	4801	21395	Record AR for Warren GM Sub	-11,235.63
0000014947	To record receivable relating to the GM Substation	2007-12-31	26	10720	120	9000	21395	Record AR for Warren GM Sub	-489.04
0000014947	To record receivable relating to the GM Substation	2007-12-31	27	10720	010	1800	21394	Record AR for Warren GM Sub	-31,270.26
0000014947	To record receivable relating to the GM Substation	2007-12-31	28	10720	010	1800	21395	WIP-Construction & Contract	-22,014.84
0000014948	To write off unusable Warren material	2007-12-31	1	42650	003			To write off unusable Warren m	200,292.50
0000014948	To write off unusable Warren material	2007-12-31	2	10720	120	9000	21369	To write off unusable Warren m	-35,400.00
0000014948	To write off unusable Warren material	2007-12-31	3	10720	120	9000	21372	To write off unusable Warren m	-18,126.00
0000014948	To write off unusable Warren material	2007-12-31	4	10720	120	9000	21373	To write off unusable Warren m	-18,126.00
0000014948	To write off unusable Warren material	2007-12-31	5	10720	120	9000	21375	To write off unusable Warren m	-60,742.50
0000014948	To write off unusable Warren material	2007-12-31	6	10720	120	9000	21376	To write off unusable Warren m	-3,224.00
0000014948	To write off unusable Warren material	2007-12-31	7	10720	120	9000	21392	To write off unusable Warren m	-64,674.00
0000014948	To write off unusable Warren material	2007-12-31	8	10720	120	9000	21663	To write off unusable Warren m	146,548.00
0000014948	To write off unusable Warren material	2007-12-31	9	10720	120	9000	11267	To write off unusable Warren m	113,820.00
0000014948	To write off unusable Warren material	2007-12-31	10	10720	120	9000	21397	To write off unusable Warren m	-260,368.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	1	14305			J0267	Record Warren receivable	1,298,330.10

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0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	2	14305	120	1000	J0267	Record Warren receivable	695,193.85
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	3	14305	007	1800	J0267	Record Warren receivable	54,204.15
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	4	14305	120	2200	J0267	Record Warren receivable	114,251.66
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	5	14305	120	1400	J0267	Record Warren receivable	28,082.02
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	6	14305	120	7400	J0267	Record Warren receivable	-286,665.91
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	7	42650	003			Record Warren receivable	2,440,506.37
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	8	10720	120	4801	0613E	Record Warren receivable	-143,150.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	9	10720	120	1000	21369	Record Warren receivable	-411.38
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	10	10720	007	1800	21369	Record Warren receivable	-31.60
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	11	10720	010	1800	21369	Record Warren receivable	-217.78
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	12	10720	120	2200	21369	Record Warren receivable	-362.67
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	13	10720	120	1000	21370	Record Warren receivable	-61,536.04
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	14	10720	120	1400	21370	Record Warren receivable	-4,057.46
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	15	10720	007	1800	21370	Record Warren receivable	-4,835.98
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	16	10720	010	1800	21370	Record Warren receivable	-26,725.39
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	17	10720	120	2200	21370	Record Warren receivable	-12,455.10
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	18	10720	120	4801	21370	Record Warren receivable	-274,226.33
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	19	10720	120	7400	21370	Record Warren receivable	-4,281.02
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	20	10720	120	1000	21371	Record Warren receivable	-32,806.47
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	21	10720	120	1400	21371	Record Warren receivable	-779.97

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0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	22	10720	007	1800	21371	Record Warren receivable	-2,512.12
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	23	10720	010	1800	21371	Record Warren receivable	-15,517.76
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	24	10720	120	2200	21371	Record Warren receivable	-5,591.70
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	25	10720	120	4801	21371	Record Warren receivable	-223,894.96
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	26	10720	120	7400	21371	Record Warren receivable	-130,261.63
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	27	10720	120	9200	21371	Record Warren receivable	-361,827.82
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	28	10720	120	1000	21372	Record Warren receivable	-3,259.08
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	29	10720	120	1400	21372	Record Warren receivable	-245.04
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	30	10720	007	1800	21372	Record Warren receivable	-258.64
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	31	10720	010	1800	21372	Record Warren receivable	-1,437.96
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	32	10720	120	2200	21372	Record Warren receivable	-968.50
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	33	10720	120	7400	21372	Record Warren receivable	17,348.96
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	34	10720	120	1000	21373	Record Warren receivable	-76,047.01
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	35	10720	120	1400	21373	Record Warren receivable	-3,926.56
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	36	10720	007	1800	21373	Record Warren receivable	-6,070.84
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	37	10720	010	1800	21373	Record Warren receivable	-32,171.38
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	38	10720	120	2200	21373	Record Warren receivable	-12,066.80
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	39	10720	120	4801	21373	Record Warren receivable	-229,813.30
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	40	10720	120	7400	21373	Record Warren receivable	-2,862.11
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	41	10720	120	1000	21374	Record Warren receivable	-35,116.60

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0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	42	10720	120	1400	21374	Record Warren receivable	-126.02
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	43	10720	007	1800	21374	Record Warren receivable	-2,678.93
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	44	10720	010	1800	21374	Record Warren receivable	-14,356.41
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	45	10720	120	2200	21374	Record Warren receivable	-7,067.47
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	46	10720	120	4801	21374	Record Warren receivable	-56,885.08
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	47	10720	120	7400	21374	Record Warren receivable	-17,341.54
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	48	10720	075	7438	21374	Record Warren receivable	-6,300.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	49	10720	120	9200	21374	Record Warren receivable	-128,800.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	50	10720	120	1000	21375	Record Warren receivable	-2,775.37
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	51	10720	007	1800	21375	Record Warren receivable	-214.37
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	52	10720	010	1800	21375	Record Warren receivable	-1,275.70
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	53	10720	120	2200	21375	Record Warren receivable	-310.50
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	54	10720	120	7400	21375	Record Warren receivable	-142.98
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	55	10720	120	1000	21376	Record Warren receivable	-111,686.03
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	56	10720	120	1400	21376	Record Warren receivable	-9,944.82
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	57	10720	007	1800	21376	Record Warren receivable	-9,121.67
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	58	10720	010	1800	21376	Record Warren receivable	-44,993.47
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	59	10720	120	2200	21376	Record Warren receivable	-18,174.23
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	60	10720	120	4801	21376	Record Warren receivable	-201,170.12
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	61	10720	120	7400	21376	Record Warren receivable	-2,450.98

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	62	10720	120	1000	21377	Record Warren receivable	-114,769.58
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	63	10720	007	1800	21377	Record Warren receivable	-8,699.90
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	64	10720	010	1800	21377	Record Warren receivable	-51,494.51
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	65	10720	120	2200	21377	Record Warren receivable	-22,792.37
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	66	10720	120	4801	21377	Record Warren receivable	-352,063.59
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	67	10720	120	7400	21377	Record Warren receivable	-26,916.31
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	68	10720	075	7438	21377	Record Warren receivable	-5,872.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	69	10720	120	9200	21377	Record Warren receivable	-1,016,513.78
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	70	10720	120	1000	21378	Record Warren receivable	-375.59
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	71	10720	007	1800	21378	Record Warren receivable	-29.65
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	72	10720	010	1800	21378	Record Warren receivable	-184.06
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	73	10720	120	2200	21378	Record Warren receivable	-253.66
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	74	10720	120	1000	21379	Record Warren receivable	-108,679.95
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	75	10720	120	1400	21379	Record Warren receivable	-6,779.32
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	76	10720	007	1800	21379	Record Warren receivable	-8,594.74
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	77	10720	010	1800	21379	Record Warren receivable	-43,821.74
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	78	10720	120	2200	21379	Record Warren receivable	-17,326.69
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	79	10720	120	4801	21379	Record Warren receivable	-375,662.28
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	80	10720	120	7400	21379	Record Warren receivable	338,550.33
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	81	10720	120	1000	21380	Record Warren receivable	-33,136.87

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	82	10720	120	1400	21380	Record Warren receivable	-1,575.53
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	83	10720	007	1800	21380	Record Warren receivable	-2,544.03
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	84	10720	010	1800	21380	Record Warren receivable	-14,050.95
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	85	10720	120	2200	21380	Record Warren receivable	-4,971.02
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	86	10720	120	4801	21380	Record Warren receivable	-19,067.38
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	87	10720	120	7400	21380	Record Warren receivable	116,464.35
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	88	10720	120	9200	21380	Record Warren receivable	-234,944.20
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	89	10720	120	1000	21388	Record Warren receivable	-611.63
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	90	10720	007	1800	21388	Record Warren receivable	-45.31
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	91	10720	010	1800	21388	Record Warren receivable	-190.37
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	92	10720	120	2200	21388	Record Warren receivable	-212.93
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	93	10720	120	9100	21388	Record Warren receivable	-1,950.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	94	10720	120	1000	21389	Record Warren receivable	-21,965.82
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	95	10720	120	1400	21389	Record Warren receivable	-304.68
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	96	10720	007	1800	21389	Record Warren receivable	-1,641.93
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	97	10720	010	1800	21389	Record Warren receivable	-10,649.04
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	98	10720	120	2200	21389	Record Warren receivable	-1,570.80
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	99	10720	120	4801	21389	Record Warren receivable	-22,918.75
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	100	10720	120	1000	21390	Record Warren receivable	-1,572.76
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	101	10720	007	1800	21390	Record Warren receivable	-115.01

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	102	10720	010	1800	21390	Record Warren receivable	-765.12
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	103	10720	120	2200	21390	Record Warren receivable	-841.85
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	104	10720	120	7400	21390	Record Warren receivable	-3.25
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	105	10720	120	9200	21390	Record Warren receivable	-25,000.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	106	10720	120	1000	21391	Record Warren receivable	-1,067.57
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	107	10720	120	1400	21391	Record Warren receivable	-43.09
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	108	10720	007	1800	21391	Record Warren receivable	-83.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	109	10720	010	1800	21391	Record Warren receivable	-443.54
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	110	10720	120	2200	21391	Record Warren receivable	-201.72
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	111	10720	120	7400	21391	Record Warren receivable	-695.16
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	112	10720	120	1000	21392	Record Warren receivable	-32,297.46
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	113	10720	120	1400	21392	Record Warren receivable	-212.65
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	114	10720	007	1800	21392	Record Warren receivable	-2,431.07
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	115	10720	010	1800	21392	Record Warren receivable	-14,706.51
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	116	10720	120	2200	21392	Record Warren receivable	-4,148.96
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	117	10720	120	4801	21392	Record Warren receivable	-41,577.71
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	118	10720	120	7400	21392	Record Warren receivable	-732.18
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	119	10720	120	1000	21393	Record Warren receivable	-566.60
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	120	10720	007	1800	21393	Record Warren receivable	-40.92
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	121	10720	010	1800	21393	Record Warren receivable	-243.77

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	122	10720	120	1000	21397	Record Warren receivable	-1,485.28
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	123	10720	007	1800	21397	Record Warren receivable	-109.76
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	124	10720	010	1800	21397	Record Warren receivable	-641.53
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	125	10720	120	2200	21397	Record Warren receivable	-156.18
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	126	10720	120	9100	21397	Record Warren receivable	-73.92
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	127	10720	120	1000	21398	Record Warren receivable	-27,058.34
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	128	10720	007	1800	21398	Record Warren receivable	-2,051.29
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	129	10720	010	1800	21398	Record Warren receivable	-12,723.04
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	130	10720	120	2200	21398	Record Warren receivable	-2,277.63
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	131	10720	120	4801	21398	Record Warren receivable	-7,850.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	132	10720	120	7400	21398	Record Warren receivable	-10.57
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	133	10720	120	1000	21531	Record Warren receivable	-216.91
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	134	10720	007	1800	21531	Record Warren receivable	-16.49
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	135	10720	010	1800	21531	Record Warren receivable	-116.45
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	136	10720	120	1000	21532	Record Warren receivable	-13,414.32
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	137	10720	007	1800	21532	Record Warren receivable	-1,004.07
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	138	10720	010	1800	21532	Record Warren receivable	-6,675.23
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	139	10720	120	2200	21532	Record Warren receivable	-1,024.33
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	140	10720	120	4801	21532	Record Warren receivable	-5,887.25
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	141	10720	120	1000	21536	Record Warren receivable	-934.90

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	142	10720	007	1800	21536	Record Warren receivable	-68.81
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	143	10720	010	1800	21536	Record Warren receivable	-447.27
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	144	10720	120	2200	21536	Record Warren receivable	-201.12
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	145	10720	120	1000	21629	Record Warren receivable	-581.03
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	146	10720	007	1800	21629	Record Warren receivable	-41.96
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	147	10720	010	1800	21629	Record Warren receivable	-256.05
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	148	10720	120	1000	11128	Record Warren receivable	-12,531.06
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	149	10720	120	1400	11128	Record Warren receivable	-86.88
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	150	10720	007	1800	11128	Record Warren receivable	-941.24
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	151	10720	010	1800	11128	Record Warren receivable	-5,301.65
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	152	10720	120	2200	11128	Record Warren receivable	-1,275.43
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	153	10720	120	4801	11128	Record Warren receivable	-3,388.00
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	154	10720	120	1000	11200	Record Warren receivable	-280.20
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	155	10720	007	1800	11200	Record Warren receivable	-20.82
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	156	10720	010	1800	11200	Record Warren receivable	-140.45
0000014954	Warren-to record remaining receivable per settlement and write off work order balance (excluding material)	2007-12-31	157	14305	010	1800	J0267	Record Warren receivable	299,547.13
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	1	14305	036	1000	J0258	Mv Labor fr J0258 to Dept 036	-10,521.25
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	2	14305	037	1400	J0258	Mv Labor fr J0258 to Dept 037	-1,011.75
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	3	14305	071	1000	J0258	Mv Labor fr J0258 to Dept 071	-92.14
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	4	14305	071	1400	J0258	Mv Labor fr J0258 to Dept 071	-322.48
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	5	14305	075	1000	J0258	Mv Labor fr J0258 to Dept 075	-14,249.63
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	6	14305	120	1000	J0258	Mv Labor fr J0258 to Dept 121	-141.56
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	7	14305	121	1000	J0258	Mv Labor fr J0258 to Dept 121	-2,796.34

Journal	Long Descr	Date	Line #	Acct	Dept	Prod	Proj ID	Journal Line Description	Monetary Amount
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	8	14305	121	1000	J0258	W/off 2006 Labor from J0258	-1,577.00
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	9	14305	122	1000	J0258	Mv Labor fr J0258 to Dept 122	-11,135.83
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	10	14305	122	1000	J0258	W/off 2006 Labor from J0258	-2,255.29
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	11	14305	123	1000	J0258	Mv Labor fr J0258 to Dept 123	-340.84
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	12	14305	123	1000	J0258	W/off 2006 Labor from J0258	-1,044.22
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	13	14305	145	1000	J0258	Mv Labor fr J0258 to 145-0260A	-5,662.04
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	14	14305	145	1400	J0258	Mv Labor fr J0258 to 145-0260A	-4,736.29
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	15	14305	007	1800	J0258	Mv Ben Alloc from J0258	-3,993.61
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	16	14305	007	1800	J0258	W/off 2006 Ben Alloc fr J0258	-332.54
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	17	14305	010	1800	J0258	Mv Ben Alloc from J0258	-20,208.01
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	18	14305	010	1800	J0258	W/off 2006 Ben Alloc fr J0258	-965.85
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	19	16300	037	1400		Move Labor from J0258	1,011.75
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	20	56000	121	1000		Move Labor from J0258	2,937.90
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	21	56000	122	1000		Move Labor from J0258	11,135.83
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	22	56000	123	1000		Move Labor from J0258	340.84
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	23	56200	145	1000	0260A	Move Labor from J0258	5,662.04
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	24	56200	145	1400	0260A	Move Labor from J0258	4,736.29
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	25	55700	071	1000		Move Labor from J0258	92.14
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	26	55700	071	1400		Move Labor from J0258	322.48
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	27	92000	036	1000		Move Labor from J0258	10,521.25
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	28	92000	075	1000		Move Labor from J0258	14,249.63
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	29	42650	121	1000		W/off 2006 Labor from J0258	1,577.00
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	30	42650	122	1000		W/off 2006 Labor from J0258	2,255.29
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	31	42650	123	1000		W/off 2006 Labor from J0258	1,044.22
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	32	42650	007	1800		W/off 2006 BenAlloc from J0258	332.54
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	33	42650	010	1800		W/off 2006 BenAlloc from J0258	965.85
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	34	16300	007	1800		Mv Ben Alloc from J0258	75.67
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	35	56000	007	1800		Mv Ben Alloc from J0258	1,140.79
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	36	56200	007	1800	0260A	Mv Ben Alloc from J0258	758.69
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	37	55700	007	1800		Mv Ben Alloc from J0258	31.01
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	38	92000	007	1800		Mv Ben Alloc from J0258	1,987.45
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	39	16300	010	1800		Mv Ben Alloc from J0258	376.87
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	40	56000	010	1800		Mv Ben Alloc from J0258	6,093.74
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	41	56200	010	1800		Mv Ben Alloc from J0258	2,990.33
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	42	55700	010	1800		Mv Ben Alloc from J0258	154.44

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0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	43	92000	010	1800	J0258	Mv Ben Alloc from J0258	10,592.63
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	44	14305			J0258	W/off 2006 BenAlloc fr J0258	2,049.02
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	45	42650	003		J0258	W/off 2006 BenAlloc fr J0258	-2,049.02
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	46	14305			J0258	W/off Consulting Chgs fr J0258	-164,256.88
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	47	14305			J0258	W/off Cont Labor Chgs fr J0258	-167,891.70
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	48	42650	003		J0258	W/o J0258 Consultg/Contr Labor	332,148.58
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	49	14305	120	2200	J0258	Mv EK Veh Exps from J0258	-197.60
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	50	14305	121	2200	J0258	Mv EK Veh Exps from J0258	-212.48
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	51	14305	121	2200	J0258	W/off 2006 EK Veh Chg fr J0258	-121.44
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	52	14305	122	2200	J0258	Mv EK Veh Exps from J0258	-412.94
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	53	14305	122	2200	J0258	W/off 2006 EK Veh Chg fr J0258	-12.98
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	54	14305	144	2200	J0258	Mv EK Veh Exps from J0258	-848.20
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	55	14305	145	2200	J0258	Mv EK Veh Exps from J0258	-4,771.80
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	56	56000	121	2200	J0258	Mv EK Veh Exps from J0258	410.08
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	57	56000	122	2200	J0258	Mv EK Veh Exps from J0258	412.94
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	58	56200	144	2200	0260A	Mv EK Veh Exps from J0258	848.20
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	59	56200	145	2200	0260A	Mv EK Veh Exps from J0258	4,771.80
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	60	42650	121	2200	J0258	W/off EK Veh Chgs fr J0258	121.44
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	61	42650	122	2200	J0258	W/off EK Veh Chgs fr J0258	12.98
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	62	14305			J0258	Mv Meal Chgs from J0258	-733.45
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	63	14305			J0258	W/off 2006 Meals from J0258	-92.60
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	64	14305			J0258	Mv Meal Chgs from J0258	-98.27
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	65	56000	122	2200	J0258	Mv Meal Chgs from J0258	229.60
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	66	56200	145	2200	0260A	Mv Meal Chgs from J0258	602.12
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	67	42650	003		J0258	W/off 2006 Meals from J0258	92.60
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	68	14305			J0258	W/o Mail Pr Diff from J0258	5,611.33
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	69	14305			J0258	W/o Mail Pr Diff from J0258	-96,251.58
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	70	42650	003		J0258	W/o Mail Pr Diff from J0258	90,640.25
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	71	14305			J0258	W/off Misc Exps from J0258	-17.78
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	72	14305			J0258	W/off Misc Exps from J0258	-74.22
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	73	14305			J0258	W/off Misc Exps from J0258	1,439.00
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	74	14305			J0258	W/off Misc Exps from J0258	-36,151.77
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	75	42650	003		J0258	W/off Misc Exps from J0258	34,804.77
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	76	14305			J0258	Mv Storage Cont Costs to 21465	-19,131.40
0000015010	To move or write off various Warren wrap-up costs from J0258	2007-12-31	77	10720	120	7400	21465	Mv Storage Cont Costs fr J0258	19,131.40

V. CIVIL PENALTY

7. **Fixed Penalty Payment.** EKPC shall make six annual payments of \$1,900,000.00 ("Fixed Penalty Payment"), totaling \$11,400,000.00, as follows:

- a. Within 30 Days of the Effective Date of this Consent Decree, EKPC shall pay as a civil penalty the sum of \$1,900,000.00 to the United States.
- b. Beginning one year from the date on which EKPC is required to make the payment in the preceding subparagraph (a), and annually thereafter, EKPC shall make five additional Fixed Penalty Payments of \$1,900,000.00 each to the United States.

8. **Contingent Penalty Payment.** In addition to the Fixed Penalty Payments described in Paragraph 7, and subject to the limits set forth in this Paragraph, EKPC shall pay an additional sum to the United States as a civil penalty, for a period of five years, based on audited financial statements for the years 2008 through 2012 (each a "Contingent Penalty Payment").

The amount of these Contingent Penalty Payments shall be the sum of the Level A and Level B Penalty Payments, and shall be calculated as follows:

- a. **Level A Penalty Payment.** In each year that EKPC achieves a TIER exceeding 1.10, EKPC shall pay to the United States, in addition to the Fixed Penalty Payment, 14.0 percent of the difference between the actual Audited Net Margin, or the Net Margin required to achieve a TIER of 1.20, whichever is less, and the Net Margin required to achieve a 1.10 TIER.
- b. **Level B Penalty Payment.** In each year that EKPC achieves a TIER exceeding 1.20, EKPC shall pay to the United States, in addition to the

Fixed Penalty Payment and the Level A Payment, 20.0 percent of the difference between the actual Audited Net Margin and the Net Margin required to achieve a 1.20 TIER.

- c. **Contingent Penalty Due Dates.** Contingent Penalty Payments shall be made on or before April 15 of each year, beginning April 15, 2009, and continuing until April 15, 2013.

A sample calculation of the Contingent Penalty Payment using the formula above is provided in Appendix A. In the event that in any given Fiscal Year EKPC does not achieve a TIER exceeding 1.10 or if its DSC is below 1.00, EKPC will have no Contingent Penalty Payment obligation for that year, but will remain obligated to pay the Fixed Penalty described above in Paragraph 7. If payment of a Contingent Penalty Payment in a given year would cause EKPC's DSC Ratio to fall below 1.00, the Contingent Penalty Payment calculated in accordance with this Paragraph shall be reduced by the amount necessary to allow EKPC to achieve a DSC Ratio of 1.00. Any such Contingent Penalty Payment reduction in a year required to obtain a DSC Ratio of 1.00 shall not reduce, eliminate or affect, in any way, either the Fixed Penalty Payment in Paragraph 7, or the Contingent Penalty Payment obligation in any other year. EKPC shall not schedule the retirement of Long-Term Debt or take any other action predominantly for the purpose of achieving a DSC Ratio below 1.00 to avoid a Contingent Penalty Payment in a given year.

9. The total Contingent Penalty Payment annually or cumulatively is not limited in any manner, and EKPC agrees that the forbearance evidenced in this agreement is adequate consideration for this commitment. Any net accounting expense associated with the Fixed Penalty Payment described above in Paragraph 7 shall not be taken into account for purposes of

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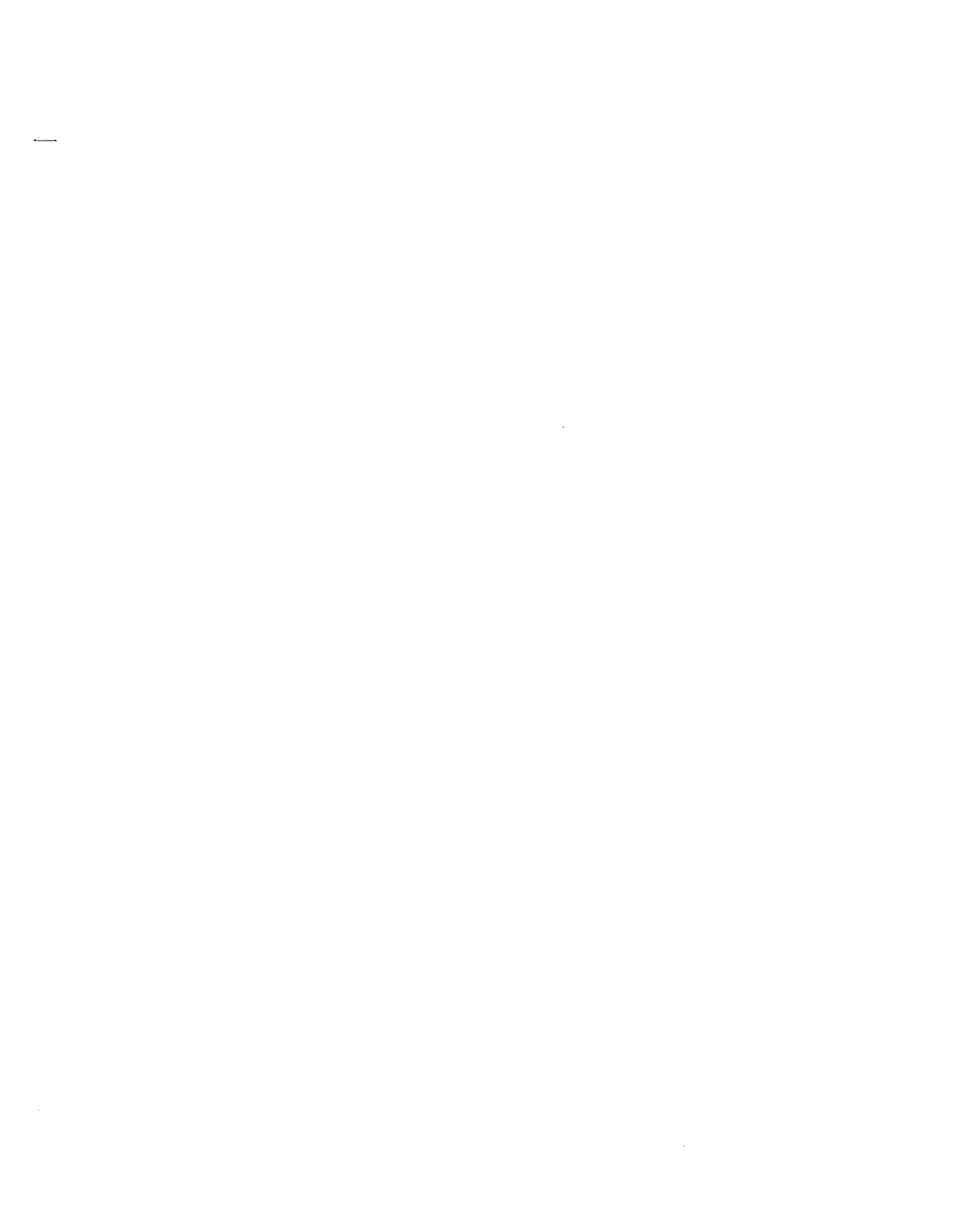
ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 97

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 97. List by account the Company's annual O&M expenses for the ten years ending 2007, plus 2008 to date. For each account having a variance over the prior year exceeding 10%, explain the cause of such variance, listing and describing each significant causative item and the associated dollar amount.

Response 97. Please see the information provided on the enclosed CD. Please note that information for 2008 is not available.



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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 98

RESPONSIBLE PERSON: Robert M. Marshall
COMPANY: East Kentucky Power Cooperative, Inc.

Request 98. List and describe any and all penalties and fines in the test year and the preceding three years. Indicate in which account each such item was recorded.

Response 98. In 2005, following the second EPA lawsuit against EKPC, EKPC recorded a liability and assessment of \$32,555,000. When the lawsuit was settled in 2007 for less than that amount, the difference of \$9,443,000 was recognized as income (credit to account 42630).

Under the terms of the NSR Consent Decree, in 2007 EKPC paid \$750,000 in civil penalties to the EPA.

Under the terms of the Acid Rain Consent Decree, EKPC must make six annual payments of \$1,900,000 ("Fixed Penalty Payment") totaling \$11,400,000. The Cooperative made the first installment of this fixed penalty payment in December 2007; the second, in December 2008.

In addition to the Fixed Penalty Payment, the Cooperative is subject to a Contingent Penalty Payment if certain financial ratios are achieved for a period of five years, based on audited financial statements for the years 2008 through 2012.

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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 99

RESPONSIBLE PERSON: Robert M. Marshall

COMPANY: East Kentucky Power Cooperative, Inc.

Request 99. List all productivity savings expected to be realized by the Company as a result of increased employee experience.

Response 99. A productivity savings analysis has not been performed.

EAST KENTUCKY POWER COOPERATIVE, INC.
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ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 100

RESPONSIBLE PERSON: Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 100. List each facility, location and asset which is included as rental expense. For each item include a description, the annual or monthly rental rate, the account and amount included in the base and test year expense.

Response 100. Please see page 2 of this response.

EAST KENTUCKY POWER COOPERATIVE, INC.
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<u>Description</u>	<u>Monthly Rent</u>	<u>Account</u>	<u>Base Year Expense</u>	<u>Test Year Expense</u>
Lease of TVA's Summer Shade-Green River 161kV Transmission line	10,114.07	56700	111,255	121,369
Lease of one circuit of the Louisville-TVA 161kV circuits from LG&E's Blue Lick Substation	27,075.00	56700	324,900	324,900
Totals			436,155	446,269

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EAST KENTUCKY POWER COOPERATIVE, INC.
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RESPONSE TO INITIAL REQUESTS FOR INFORMATION

ATTORNEY GENERAL'S REQUESTS FOR INFORMATION DATED 12/16/08
REQUEST 101

RESPONSIBLE PERSON: Frank J. Oliva/Ann F. Wood

COMPANY: East Kentucky Power Cooperative, Inc.

Request 101. Please refer to the response to PSC Request 4 from the informal conference concerning the regulatory asset relating to unrecovered Spurlock 4 revenues.

Request 101a. Please provide the calculations and supporting workpapers underlying each amount shown on page 2 of the attachment. Provide these in Excel format with all formulae and links intact.

Response 101a. The calculations and supporting workpapers are provided in Excel format on the enclosed CD.

Request 101b. In the case of depreciation expense, show the plant balances by account, along with the depreciation rate used. Explain the derivation of the depreciation rates if they are not the already approved rates.

Response 101b. Please see page 3 of this response.

Request 101c. Please reconcile the \$10.15 million in costs shown in the response with the \$10.5 million regulatory asset request described at line 5, page 3 of Mr. Seelye's testimony regarding the need for the asset. Fully explain the differences.

Response 101c. The \$10.15 million referenced in PSC Request 4 from the informal conference is a schedule of the estimated costs of Spurlock 4 for April and May 2009. The \$10.5 million regulatory asset request described at line 5, page 3 of Mr. Seelye's testimony is the total April-May 2009 EKPC Member revenue differential between current rates (\$143.8 million) and proposed rates (\$154.3 million).

Request 101d. Please provide the calculation and supporting workpapers underlying the \$10.5 million regulatory asset amount described at line 5, page 3 of Mr. Seelye's testimony regarding the need for the asset. Provide these in Excel format with all formulae and links intact.

Response 101d. The requested calculation and supporting workpapers are provided in Excel format on the enclosed CD.

<u>Account</u>	<u>April 2009 Balance</u>	<u>Ending Depreciation Date</u>
10600	\$528,088,436	6/30/2049

Both the Commission and RUS approved the 2005 Depreciation Study. The study assigned a 40-year life to the Gilbert Unit (Spurlock 3) with depreciation ending mid-year. Since Spurlock 4 is an identical unit, EKPC will use a 40-year life, with depreciation ending mid-year 2049, which equals 483 periods.