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MAR 19 2009

PUBLIC SERVICE  
COMMISSION

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 16)** Provide Big Rivers' capital structure at the end of each of the periods shown in Format 16.

**Response)** Big Rivers' capital structure at the end of each period is provided on the attached schedules.

**Witness)** C. William Blackburn

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COMMISSION

Big River Electric Corporation  
Case 2009-00040

Comparative Capital Structures  
For the Periods as Shown  
"000 Omitted"

Line No.	Type of Capital	(12/31/99)		(12/31/00)		(12/31/01)		(12/31/02)		(12/31/03)		(12/31/04)	
		Amount	Ratio										
1.	Long-Term Debt	1,233,345	1.41	1,161,057	1.21	1,095,705	1.19	1,086,640	1.18	1,054,387	1.16	1,080,125	1.12
2.	Short-Term Debt	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3.	Obligations Related to Long-Term Lease	0	0.00	142,781	0.15	147,286	0.16	152,747	0.17	158,597	0.17	164,704	0.17
4.	Common Equity	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
5.	Margins & Equities	(355,864)	(0.41)	(345,481)	(0.36)	(324,611)	(0.35)	(319,013)	(0.35)	(300,281)	(0.33)	(278,256)	(0.29)
6.	Total Capitalization	877,481	1.00	958,357	1.00	918,380	1.00	920,374	1.00	912,703	1.00	966,573	1.00

Line No.	Type of Capital	(12/31/05)		(12/31/06)		(12/31/07)		(12/31/08)		Test Year		Last Available Quarter		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt	1,046,938	1.08	1,041,120	1.04	1,022,345	0.99	974,969	1.17	985,909	1.15	974,969	1.17	1,005,697	1.02
2.	Short-Term Debt	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3.	Obligations Related to Long-Term Lease	170,954	0.18	177,310	0.18	183,891	0.18	12,380	0.02	12,468	0.01	12,380	0.02	135,255	0.14
4.	Common Equity	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
5.	Margins & Equities	(251,913)	(0.26)	(217,371)	(0.22)	(174,137)	(0.17)	(154,602)	(0.19)	(140,810)	(0.16)	(154,602)	(0.19)	(156,786)	(0.16)
6.	Total Capitalization	965,979	1.00	1,001,059	1.00	1,032,099	1.00	832,747	1.00	857,567	1.00	832,747	1.00	984,166	1.00

- Instructions:
1. Provide a calculation of the average test year data as shown in Format 16, Schedule 2.
  2. If the applicant is a member of an affiliate group, the above data is to be provided for the parent company and the system consolidated.

Big Rivers Electric Corporation  
Case No. 2009-00040

Calculation of Average Test Period Capital Structure  
12 Months Ended November 30, 2008  
"000 Omitted"

Line No.	Item (a)	Obligations Related to						Total Common Equity (h)
		Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Long-Term Lease (e)	Common Stock (f)	Retained Earnings (g)	
1.	Balance Beginning of Test Year (12/01/07)	1,030,425	1,020,961	0	182,801	0	(173,337)	0
2.	1st Month (12/31/07)	1,032,099	1,022,345	0	183,891	0	(174,137)	0
3.	2nd Month (01/31/08)	1,021,198	1,013,848	0	178,772	0	(171,422)	0
4.	3rd Month (02/29/08)	1,025,065	1,013,611	0	179,825	0	(168,371)	0
5.	4th Month (03/31/08)	1,033,097	1,014,997	0	180,950	0	(162,850)	0
6.	5th Month (04/30/08)	1,031,443	1,006,513	0	182,040	0	(157,110)	0
7.	6th Month (05/31/08)	1,035,081	1,005,938	0	183,165	0	(154,022)	0
8.	7th Month (06/30/08)	1,039,947	1,007,335	0	184,255	0	(151,643)	0
9.	8th Month (07/31/08)	981,588	998,836	0	132,292	0	(149,540)	0
10.	9th Month (08/31/08)	982,954	998,140	0	133,096	0	(148,282)	0
11.	10th Month (09/30/08)	867,488	999,564	0	12,380	0	(144,456)	0
12.	11th Month (10/31/08)	856,212	986,064	0	12,380	0	(142,232)	0
13.	12th Month (11/30/08)	857,567	985,909	0	12,468	0	(140,810)	0
14.	Total (Line 1 through Line 13)	12,794,164	13,074,061	0	1,758,315	0	(2,038,212)	0
15.	Average balance (Line 14/13)	984,166	1,005,697	0	135,255	0	(156,786)	0
16.	Average capitalization ratios	1.00	1.02	0.00	0.14	0.00	(0.16)	0
17.	End-of-period capitalization ratios	1.00	1.15	0.00	0.01	0.00	(0.16)	0

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.  
2. Include premium class of stock.



BIG RIVERS ELECTRIC CORPORATION'S  
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TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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4 **Item 17)** a. List all outstanding issues of long-term debt as of the end of the latest  
5 calendar year and the end of the rest period, together with the related information, as shown  
6 in Format 17a. A separate schedule is to be provided for each time period, Report in Column  
7 (k) of Format 17a, Schedule 2, the actual dollar amount of debt cost for the test year.  
8 Compute the actual and annualized composite debt cost rates and report them in Column (j)  
9 of Format 17a, Schedule 2.

10  
11 b. Provide an analysis of end-of-period short-term debt and a calculation  
12 of the average and end-of-period cost rates as shown in Format 17b.

13  
14 c. Provide the anticipated dates for draw downs of unadvanced loan  
15 funds.  
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17  
18 **Response)** a. The schedules of all outstanding issues of long-term debt as of the end  
19 of December 31, 2008, (the latest calendar year) and the test period (the 12-month ended  
20 November 30, 2008) are attached hereto.

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22 b. Big Rivers had no short-term debt outstanding as of the end of the test  
23 year, November 30, 2008.

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25 c. Big Rivers had no unadvanced loan funds as of the end of the test year,  
26 November 30, 2008.

27  
28 **Witness)** C. William Blackburn  
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Big Rivers Electric Corporation

Case No. 2009-00040

Schedule of Outstanding Long-Term Debt  
For the Test Year Ended November 30, 2008

Line No.	Type of Debt Issued (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate to Maturity (3) (g)	Bond Rating at Time of Issue (4) (h)	Type of Obligation (i)	Annualized Cost Col. (f) x Col. (d) (j)	Actual Test Year Interest Cost (\$) (k)	
1.	RUS Promissory Note-New RUS Note	7/15/1998	7/1/2021	765,296,537.80	5.82%	5.82%	5.82%	N/A	Mortgage Note	44,540,258.50	45,703,258.58	
2.	RUS ARVP Note	7/15/1998	12/31/2023	102,194,878.08	5.80%	5.80%	5.80%	N/A	Promissory Note Pollution Control Bonds	5,927,302.93	7,931,976.51	
3.	Ohio County of Kentucky Note, Series 1983 (a)	6/30/1983	6/1/2013	58,800,000.00	5.09% (a) Variable-Weekly	5.09%	5.09%	AAA	Pollution Control Bonds	2,991,744.00	2,991,664.19	
4.	Ohio County of Kentucky Note, Series 2001A (b)	8/1/2001	10/1/2022	83,300,000.00	7.74% (b) PARS-28 day reset	7.74%	7.74%	AAA	Pollution Control Bonds	6,447,420.00	6,447,096.05	
5.	LEM Settlement Promissory Note	7/15/1998	7/25/2023	15,705,134.69	8.00%	8.00%	8.00%	N/A	Promissory Note	1,256,410.78	1,279,586.65	
6.	PMCC Promissory Note (c)	9/30/2008	12/15/2009	12,380,000.00	8.50%	8.50%	8.50%	N/A	Promissory Note	1,052,300.00	175,383.34	
	Annual Debt Fees (d)										322,909.91	
Total Long-Term Debt and Annualized Cost											62,215,436.20	64,851,875.23
Annualized Cost Rate [Total col. (j) / Total Col. (d)]												6.00%
Actual Test Year Cost Rate [Total Col. (k) / Total Reported in Col. (d)]												6.25%

- (1) Nominal Rate
- (2) Nominal Rate Plus Discount or Premium Amortization
- (3) Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
- (4) Standard and Poor's, Moody's, etc.
- (5) Sum of Accrued Interest Amortization of Discount or Premium and Issuance Cost

(a) Interest Rate on the Ohio County of Kentucky Note, Series 1983 Pollution Control Bonds is a weighted average for the twelve months ended 11/30/08. The Series 1983 Bonds, are variable rate demand (VRDN) bonds, with the interest rate being reset every 7 days. The actual interest rate for the seven day period including November 30, 2008 was 8.50% for bonds held by the Trustee, U.S. Bank Trust N.A. and 4.00% for bonds held by Dexia Credit Local (Bank Bonds).

(b) Interest Rate on the Ohio County of Kentucky Note, Series 2001A Pollution Control Bonds is a weighted average for the twelve months ended 11/30/08. The Series 2001A Bonds, are periodic auction reset (PARS) bonds, with the interest rate being reset every 28 days. The actual interest rate for the twenty-eight day period including November 30, 2008 was 18.00%.

(c) Debt Service on the PMCC Promissory Note due 12/15/09 has been excluded in the Proforma Transaction previously filed with the KPSC.

(d) Includes Remarketing Fees, Broker Fees & Liquidity Facility Commitment Fees associated with the Series 1983 and 2001A Pollution Control Bonds.



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**Item 18)** Provide a calculation of the rate or rates used to capitalize interest during construction for the test year and the 3 most recent calendar years. Explain each component entering into the calculation of the rate(s).

**Response)** Big Rivers capitalizes interest at the effective interest rate on its New RUS Note. For the test year (the 12 month period ended November 30, 2008) and the three most recent calendar years (2006, 2007 and 2008), that rate is 5.82%.

**Witness)** C. William Blackburn



BIG RIVERS ELECTRIC CORPORATION'S  
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REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
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3 **Item 19)** a. Provide a trial balance as of the last day of the test year showing  
4 account number, subaccount number, account title, subaccount title, and amount. The  
5 trial balance shall include all asset, liability, capital, income, and expense accounts used  
6 by Big Rivers. All income statement accounts should show activity for 12 months. Show  
7 the balance in each control account and all underlying subaccounts per company books.

8  
9 b. Provide a side-by-side comparison of the annual balances of each  
10 income statement account shown on the trial balance provided in response to item a. for  
11 the test year and each of the 5 calendar years prior to the test year.

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13 **Response)** a. Attached hereto is the trial balance for the test year (the 12 month  
14 period ended November 30, 2008).

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16 b. Attached hereto is the comparison of each statement of operations  
17 account shown on the trial balance for the test year and each of the years 2003 through  
18 2007.

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20 **Witness)** C. William Blackburn  
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**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>	
1	101000	ELECTRICPLANT IN SERVICE	228,401,229.98
2	104000	ELECTRICPLANT LEASED TO OTHERS	1,534,975,629.70
3	105000	ELECTRICPLANT HELD FOR FUTURE USE	475,967.50
4	106000	COMPLETED CONST NOT CLASSIFIED-ELECTRIC	0.00
5	107000	CONSTRUCTION WORK IN PROGRESS	22,792,260.98
6	107100	CWIP-NONINCR CAPITAL-BIG RIVERS CONTRIBUTION	0.00
7	107110	CWIP-INCREMENTAL CAPITAL-BIG RIVERS CONTRIBUTION	(704,068.64)
8	107200	CWIP-NONINCR CAPITAL-WKEC CONTRIBUTION	1,165.40
9	107210	CWIP-INCREMENTAL CAPITAL-WKEC CONTRIBUTION	2,849,771.70
10	108100	ACCUM PROV FOR DEPRECIATION-STEAM PLANT	(780,551,696.02)
11	108400	ACCUM PROV FOR DEPRECIATION-GAS TURBINE	(5,304,804.05)
12	108500	ACCUM PROV FOR DEPRECIATION-TRANSMISSION	(109,151,764.90)
13	108700	ACCUM PROV FOR DEPRECIATION-GENERAL PLT	(7,070,318.17)
14	108800	RETIREMENT WORK IN PROGRESS	186,177.78
15	108900	ACCUM PROV FOR DEPRECIATION-RETIREMENTS	42,355,149.17
16	111100	ACCUM PROV FOR AMORT-STATION TWO ASSETS	(19,124,421.04)
17	111900	ACCUM PROV FOR AMORT-RETIREMENTS	1,255,578.88
18	123100	PATRONAGE CAPITAL FROM ASSOCCOOPERATIVE	3,384,781.11
19	123230	OTHER INVESTMENTS IN ASSOC ORGANIZATIONS	684,993.00
20	124000	OTHER INVESTMENTS	15,333.85
21	124500	LONG TERM INVESTMENTS	0.00
22	128045	OTHER SPECIAL FUNDS-SALE/LEASEBACK-INVESTMENTS	0.00
	128850	OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	438,550.36
	128860	OTHER SPECIAL FUNDS-MARITIME COMMUNICATIONS	58,552.61
5	131100	CASH-GENERAL	47,504.11
26	131110	CASH-RIGHT OF WAY	1,000.00
27	134100	SPECIAL DEPOSIT-TVA TRANS. RESERVATION	569,778.53
28	134200	SPECIAL DEPOSIT-CINERGY MARGIN CALL	0.00
29	135000	WORKING FUNDS	3,725.00
30	136000	TEMPORARY CASH INVESTMENTS	34,939,746.47
31	142100	CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	16,525,974.99
32	143130	ACCTS REC-EMPLOYEES-OTHER	(50.88)
33	143131	ACCTS REC-EMPLOYEES-WORKERS COMP	0.00
34	143132	ACCTS REC-EMP COMPUTER ASSISTANCE PROGRM	13,802.34
35	143200	OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	26,380.02
36	143420	ACCTS REC- WKEC/TRANSMISSION	15,293.13
37	143700	ACCTS REC-LG & E LEASE	141,516.24
38	143710	ACCT REC- WKE MEDICAL PREM	9,324.05
39	143720	ACCTS REC- E.ON-US - UNWIND	0.00
40	143725	ACCTS REC- E.ON-US - UNWIND-ADD'L AMOUNT	1,914,099.60
41	143800	ACCTS REC-WKEC PROPERTY TAXES ON LEASED ASSETS	437,371.00
42	154100	MATERIALS & SUPPLIES-TRANSMISSION	685,330.81
43	165100	PREPAYMENTS-INSURANCE	8,201.64
44	165300	PREPAYMENTS-EMPLOYER CONTRIB-RETIREMENT	0.00
45	165310	PREPAYMENTS-AMBAC INSURANCE PREMIUMS	3,881,175.20
46	165330	PREPAYMENTS-PURCHASING CARD (ELAN)	42,038.05
47	165350	PREPAYMENTS-FEDERAL INCOME TAX	0.00
48	171000	INTEREST & DIVIDENDS RECEIVABLE	41,942.39
	171045	INTEREST & DIVIDENDS RECEIVABLE-SALE/LEASEBACK	0.00
	173100	ACCRUED UTILITY REVENUE - LEM TRANSMISSION	504,814.64
1	173200	ACCRUED UTILITY REVENUE - OTHER	0.00

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>	
52	174200	ACCRUED MISC REVENUE- V. WACLAWEK	2,257.34
53	174300	ACCRUED MISC ASSET-SECURITYDEPOSIT	2,000.00
54	181100	UNAMORT DEBT EXP-2001 PCB REFUNDINGG \$83.3 MILLION	739,786.41
55	183000	PRELIM SURVEY & INVESTIGATION CHARGES	616,494.71
56	184100	TRANSPORTATION EXPENSE-GAS& OIL	(0.04)
57	184200	TRANSPORTATION EXPENSE-OTHER	(0.01)
58	184300	TRANSPORTATION EXPENSE-LARGETRUCKS	0.00
59	184301	TRANSPORTATION EXPENSE-VEHICLE1	0.00
60	184303	TRANSPORTATION EXPENSE-VEHICLE103	0.00
61	184316	TRANSPORTATION EXPENSE-VEHICLE316	0.00
62	184320	TRANSPORTATION EXPENSE-VEHICLE120	0.00
63	184338	TRANSPORTATION EXPENSE-VEHICLE238	0.00
64	184339	TRANSPORTATION EXPENSE-VEHICLE239	0.00
65	184348	TRANSPORTATION EXPENSE-VEHICLE248	0.00
66	184353	TRANSPORTATION EXPENSE-VEHICLE253	0.00
67	184375	TRANSPORTATION EXPENSE-VEHICLE275	0.00
68	184376	TRANSPORTATION EXPENSE-VEHICLE76	0.00
69	184400	CLEARING ACCOUNT - PURCHASING CARD	21,581.88
70	184500	CLEARING ACCOUNT - STAT TWO SWITCHYARD	0.00
71	186200	DEFERREDDEBIT-SEPA ENERGY USAGE	0.00
72	186300	DEFERREDDEBIT-POSTRETIREMENT BENEFITS	1,930,227.00
73	186500	DEFERRED DEBIT-MARKETING PMT/SETTLEMENT	15,148,721.17
	186600	DEFERREDDEBIT-KE-UNREGULATED ACTIVITIES	0.00
	186700	DEFERREDDEBIT-HANSON SITE-LEASE	202,009.00
6	189050	DEFERRED DEBIT-UNAMORTIZED LOSS- SALE/LEASEBACK	76,334,448.78
77	190100	ACCUMULATED DEFERREDINCOME TAXES	6,332,491.00
78	200100	MEMBERSHIPS ISSUED	(75.00)
79	201100	PATRONS CAPITAL CREDITS	(461,085,953.00)
80	201200	PATRONAGE CAPITAL ASSIGNABLE	461,085,953.00
81	208000	DONATED CAPITAL	(763,974.96)
82	211000	CONSUMERS CONTRIBUTION FOR DEBT SERVICE	(3,680,527.24)
83	219100	OPERATING MARGINS	239,092,110.38
84	219110	AOCI-POSTRETIREMENT BENEFITS	3,943,001.00
85	219200	NONOPERATING MARGINS	(97,781,594.08)
86	219400	OTHER MARGINS & EQUITIES-PRIOR PERIODS	0.00
87	224140	LONG-TERM DEBT-GREEN RIVER COAL SETILEMENT	0.00
88	224141	LEM SETILEMENT PROMISSORY NOTE	(15,705,134.69)
89	224145	LONG-TERM DEBT-SALE/LEASEBACK OBLIGATIONS	0.00
90	224147	LONG-TERM DEBT-OHIO COUNTY NOTE	(142,100,000.00)
91	224148	PMCC PROMISSORY NOTE	(12,380,000.00)
92	224350	NEW RUS NOTE	(765,296,537.80)
93	224360	RUS ARVP NOTE	(102,194,878.08)
94	228300	ACCUMULATED PROVISION-DEFERRED COMP	(27,819.53)
95	228310	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	(391,196.51)
96	228320	ACCUM PROV-POST RETIREMENT BENEFITS	(2,924,257.32)
97	228330	ACCUM PROV-MEDICAL INSURANCE	(49,465.11)
98	228340	ACCUM PROV-DENTAL INSURANCE	512.81
99	228350	ACCUM PROV-POSTEMPLOYMENT BENEFITS	(106,602.51)
100	231100	NOTES PAYABLE – NRUCFC	0.00
	232100	VOUCHERS PAYABLE-GENERAL FUND	(150,797.56)
102	232300	ACCOUNTS PAYABLE-OTHER	(1,241,569.29)

1,077,107,053.77

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>
103	232301	ACCOUNTS PAYABLE-PURCHASED POWER (8,551,362.89)
104	232302	ACCOUNTS PAYABLE-PWR SCHEDULED-ECAR-ARS (20,662.34)
105	232305	ACCOUNTS PAYABLE-CONSOLIDATED SERVICES (24,610.69)
106	232306	ACCOUNTS PAYABLE-PHILIPPINE PROJECT 0.00
107	232307	ACCOUNTS PAYABLE-LOADSTAR TRUSTEE 0.00
108	232600	ACCTS PAY-POSTRETIREMENT BENEFITS (1,172,419.58)
109	232601	ACCTS PAY-DEFINED CONTRIB-RETIREMENT (719.10)
110	232602	ACCTS PAY-EMPLOYER CONTRIB-401(K) PLAN (5,070.06)
111	232700	ACCTS PAY-L G & E LEASE (216,553.52)
112	232710	ACCTS PAY-INCREMENTAL O&M (38,189.29)
113	232750	ACCOUNTS PAYABLE-NONINCREMETAL CAPITAL ASSETS 0.00
114	232751	ACCOUNTS PAYABLE-INCREMENTAL CAPITAL ASSETS (994,639.12)
115	232900	ACCOUNTS PAYABLE-RETAINAGE (282,800.62)
116	235000	CUSTOMER DEPOSITS (441,592.22)
117	236100	TAXES ACCRUED-PROPERTY (794,611.37)
118	236200	TAXES ACCRUED-FEDERAL UNEMPLOYMENT (113.79)
119	236300	TAXES ACCRUED-FICA (9,698.15)
120	236400	TAXES ACCRUED-STATE UNEMPLOYMENT (96.95)
121	236500	TAXES ACCRUED-SALES & USE (1,072.01)
122	236700	TAXES ACCRUED-FEDERAL INCOME 0.00
123	237100	ACCRUED INTEREST-NRUCFC 0.00
124	237141	ACCRUED INTEREST-SETTLEMENT PROMISSORY NOTE (17,450.15)
	237145	ACCRUED INTEREST-DEFEASED SALE/LEASEBACK 0.00
	237148	ACCRUED INTEREST-PMCC PROMISSORY NOTE (87,691.67)
7	237150	ACCRUED INTEREST-NEW RUS NOTE (4,507,757.08)
128	237160	ACCRUED INTEREST-RUS ARVP NOTE (988,452.85)
129	237600	INTEREST ACCRUED-OHIO COUNTY NOTES (2,270,719.13)
130	241100	TAX COLLECTIONS PAYABLE-FEDERAL INCOME (23,756.00)
131	241200	TAX COLLECTIONS PAYABLE-STATE INCOME-KY (21,453.11)
132	241210	TAX COLLECTIONS PAYABLE-STATE INCOME-IND (4,851.52)
133	241300	TAX COLLECTIONS PAYABLE-FICA (9,698.15)
134	241400	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP (121.09)
135	241410	TAX COLLECTIONS-PAYABLE-OHIO CO-OCCP (94.65)
136	241420	TAX COLLECTIONS-PAYABLE-MCCRACKEN CO-OCC (99.77)
137	241430	TAX COLLECTIONS PAYABLE-HENDERSON-CITY (7,579.95)
138	241440	TAX COLLECTIONS PAYABLE-MARION-CITY (2.39)
139	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY (42.52)
140	241460	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY (21.65)
141	241470	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY (22.05)
142	241480	TAX COLLECTIONS PAYABLE-DAVIESS-COUNTY (41.47)
143	241490	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY (4.41)
144	241500	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY (1.26)
145	241510	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY (155.54)
146	241520	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY (22.31)
147	241530	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY (26.72)
148	241540	TAX COLLECTIONS PAYABLE-UNION-COUNTY (17.00)
149	241SS0	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY (5.37)
150	242200	ACCRUED PAYROLL (98,839.49)
151	242310	ACCRUED VACATIONS (1,101,106.54)
	242320	ACCRUED HOLIDAYS 0.00
153	242400	ACCRUED INSURANCE 0.00

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>
154	242410 ACCRUED SUPPLEMENTAL LIFE INSURANCE	(3,034.43)
155	242420 ACCRUED CANCER PLAN	(586.85)
156	242510 ACCRUED CAFETERIA PLAN	(12,820.47)
157	242520 ACCRUED CREDIT UNION	(10,265.15)
158	242530 ACCRUED UNITED FUND	(5,187.51)
159	242550 ACCRUED SURE & ACRE	(468.97)
160	242610 ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	(97.88)
161	242620 ACCRUED EMPLOYEE CONTRI-401(K) PLAN	(12,864.34)
162	242630 ACCRUED EMPLOYEE-401(K) PLAN LOANS	(3,335.11)
163	242650 ACCRUED EMPLOYEE CONTRI-DEF COMP	(5,558.59)
164	242700 ACCRUED UNION DUES	(863.75)
165	242800 ACCRUED MISC LIABILITY-EMPLOYEES	(37.75)
166	242990 ACCRUED LIABILITY-OTHER	(911.25)
167	253020 DEFERRED CREDIT-SEPA ENERGY USAGE	0.00
168	253045 DEFERRED CREDIT-SALE/LEASEBACK GAIN	0.00
169	253050 DEFERRED CREDIT-UNAMORT GAIN BANK OF AMER BUY-OUT	0.00
170	253200 DEFERRED CREDIT-LEASE INCOME	(8,757,753.00)
171	253250 DEFERRED CREDIT-CAP ASSET RESIDUAL VALUE	(54,776,478.00)
172	253251 DEFERRED CREDIT-INCRMNTL RESIDUAL VALUE	(89,855,601.77)
173	253350 DEFERRED CREDIT-CEN EXCESSREACTIVE PWR	(100,625.00)
174	253360 DEFERRED CREDIT-ALCAN EXCESSREACTIVE POWER	(107,512.92)
175	403510 DEPR EXPENSE-TRANSMISSION-STATIONS	2,508,575.59
	403520 DEPR EXPENSE-TRANSMISSION-LINES	2,335,973.62
	403700 DEPR EXPENSE-GENERAL PLANT	283,697.43
8	408110 TAXES-PROPERTY-REID	6,036.50
179	408111 TAXES-PROPERTY-CLEAN AIR-REID	3,960.98
180	408120 TAXES-PROPERTY -COLEMAN	63,639.38
181	408121 TAXES-PROPERTY-CLEAN AIR-COLEMAN	19,320.10
182	408130 TAXES-PROPERTY-GAS TURBINE	3,141.25
183	408140 TAXES-PROPERTY-GREEN	165,338.08
184	408141 TAXES-PROPERTY-CLEAN AIR-GREEN	50,612.88
185	408150 TAXES-PROPERTY-TRANSMISSION-STATIONS	111,627.40
186	408159 TAXES-PROPERTY-STATIONS-CONTRA	(111,627.40)
187	408160 TAXES-PROPERTY-TRANSMISSION- LINES	652,559.21
188	408169 TAXES-PROPERTY-LINES-CONTRA	(652,559.21)
189	408170 TAXES-PROPERTY-GENERAL PLANT	180,596.19
190	408179 TAXES-PROPERTY-GENERAL-CONTRA	(180,596.19)
191	408180 TAXES-PROPERTY-WILSON	551,252.05
192	408181 TAXES-PROPERTY-CLEAN AIR-WILSON	167,575.63
193	408190 TAXES-PROPERTY-HMPL	22,684.09
194	408191 TAXES-PROPERTY-CLEAN AIR-HMPL	66,285.97
195	409100 TAXES-FEDERAL INCOME	1,240,000.00
196	409200 TAXES-STATE INCOME/FRANCHISE	1,325.00
197	411100 PROVISION FOR DEFERRED INCOME TAXES-CR	(1,240,000.00)
198	412000 REVENUES FROM ELEC PLANT LEASED TO WKEC	(50,672,622.79)
199	412100 WKEC CONTRIBUTION TO CAP AMORTTO INCOME	(6,952,253.15)
200	413100 OPERATION EXPENSES-ELECTRIC PLANT LEASED	550,278.43
201	413200 MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED TO WKEC	134,316.02
202	413300 DEPR EXP-ELECTRIC PLANT LEASED TO WKEC	25,771,840.49
	413400 AMORT EXP-ELECTRIC PLANT LEASED TO WKEC	1,660,452.78
+	413500 EXPENSES OF ELEC PLANT LEASED TO OTHERS	0.00

## Big Rivers Electric Corporation – Trial Balance

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>
205	419000 INTEREST & DIVIDEND INCOME	(3,789,567.70)
206	419045 INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036.02)
207	421000 MISCELLANEOUS NONOPERATING INCOME	0.00
208	421100 GAIN ON DISPOSITION OF PROPERTY	0.00
209	421200 LOSS ON DISPOSITION OF PROPERTY	0.00
210	424000 OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(791,429.95)
211	425000 AMORTIZATION EXPENSE - JP ACQUISITION ADJUSTMENT	0.00
212	425045 AMORTIZATION-SALE/LEASEBACK GAIN	(2,244,297.26)
213	425050 AMORTIZATION-SALE/LEASEBACK GAIN	
214	- BANK OF AMER BUY-OUT	(194,269.61)
215	426100 DONATIONS-LABOR	0.00
216	426110 DONATIONS-EXPENSE	57,899.01
217	426300 PENALTIES	0.00
218	426400 CIVIC, POLITICAL, RELATED ACT.-LABOR	0.00
219	426410 CIVIC, POLITICAL, RELATED ACT.-EXPENSE	15,016.68
220	426500 OTHER DEDUCTIONS	95.90
221	427110 INTEREST ON LONG-TERM DEBT-REID	777,657.36
222	427111 INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	212,055.62
223	427120 INTEREST ON LONG-TERM DEBT-COLEMAN	4,921,479.53
224	427121 INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	1,026,455.97
225	427130 INTEREST ON LONG-TERM DEBT-GAS TURBINE	327,446.90
226	427140 INTEREST ON LONG-TERM DEBT-GREEN	13,087,677.80
	427141 INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	5,579,310.25
	427150 INTEREST ON LONG-TERM DEBT-STATIONS	4,762,424.58
9	427160 INTEREST ON LONG-TERM DEBT-LINES	3,941,359.35
230	427170 INTEREST ON LONG-TERM DEBT-GENERAL	700,554.38
231	427180 INTEREST ON LONG-TERM DEBT-WILSON	28,402,968.74
232	427181 INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	11,612,176.07
233	427310 INTEREST CHARGED TO CONST-CR-REID	0.00
234	427311 INT CHARGED TO CONST-CR-CLEAN AIR-REID	0.00
235	427320 INTEREST CHARGED TO CONST-CR-COLEMAN	0.00
236	427321 INT CHARGED TO CONST-CR-CLEAN AIR-COLE	0.00
237	427330 INTEREST CHARGED TO CONST-CR-GAS TURBINE	0.00
238	427340 INTEREST CHARGED TO CONST-CR-GREEN	0.00
239	427341 INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	0.00
240	4273S0 INTEREST CHARGED TO CONST-CR-STATIONS	(298,112.00)
241	427360 INTEREST CHARGED TO CONST-CR-LINES	(240,017.00)
242	427370 INTEREST CHARGED TO CONST-CR-GENERAL	0.00
243	427380 INTEREST CHARGED TO CONST-CR-WILSON	0.00
244	427381 INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	0.00
245	428000 AMORTIZATION-DEBT EXPENSE	53,595.01
246	428150 AMORTIZE LOSS- DEFEASED SALE/LEASEBACK	671,686.76
247	431100 INTEREST EXPENSE-NRUCFC	0.00
248	431300 INTEREST EXPENSE-OTHER	8,825.98
249	434000 EXTRAORDINARY INCOME	0.00
250	435000 EXTRAORDINARY DEDUCTIONS	0.00
251	447101 SALES FOR RESALE- RUS - KE- RURAL	(42,881,873.31)
252	447110 SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834.44)
253	447112 SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492.35)
	447113 SALES FOR RESALE-RUS-KE-DOMTAR PAPERCO.	(6,065,611.28)
254	447114 SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,389.95)

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>
256	447117 SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856.13)
257	447118 SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,965.64)
258	447119 SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206.06)
259	447124 SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079.41)
260	447125 SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803.03)
261	447126 SALES FOR RESALE-RUS-KE-KB ALLOYS	(345,324.39)
262	447131 SALES FOR RESALE-RUS-KE-DYSON CREEKMINE	(15,843.23)
263	447132 SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	1,053,008.10)
264	447133 SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(75,564.98)
265	447134 SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(140,705.20)
266	447135 SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661.33)
267	447137 SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724.30)
268	447138 SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,016.56)
269	447139 SALES FOR RESALE-RUS-KE-DOTIKI #4	(168,553.61)
270	447140 SALES FOR RESALE-RUS-MC-RURAL	(17,008,862.39)
271	447151 SALES FOR RESALE-RUS-JP-RURAL	(24,405,825.80)
272	447153 SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082.43)
273	447171 SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400.00)
274	447175 SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080.00)
275	447177 SALES FOR RESALE-RUS-SIPC	0.00
276	447183 SALES FOR RESALE-RUS-ASSOC ELECCOOP	(153,135.00)
277	447185 SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012.00)
	447190 SALES FOR RESALE-RUS-HEREC	0.00
	447191 SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797.34)
0	447193 SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,623.80)
281	447195 SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0.00
282	447215 SALES FOR RESALE-OTHER-TVA	(2,031,270.94)
283	447230 SALES FOR RESALE-OTHER-SIGECO	0.00
284	447235 SALES FOR RESALE-OTHER-LEM	(5,146,498.55)
285	447237 SALES FOR RESALE-OTHER-LG&E/KU	(14,667.70)
286	447241 SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532.00)
287	447242 SALES FOR RESALE-OTHER-MISO	6,631,871.76)
288	447243 SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00
289	447244 SALES FOR RESALE-OTHER-PJM	(3,375,630.99)
290	447245 SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0.00
291	447248 SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00
292	447255 SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225.00)
293	447279 SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00
294	447287 SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159.25)
295	447289 SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00
296	447292 SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325.00)
297	447295 SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529.00)
298	447296 SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,951.50)
299	447297 SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00
300	447299 SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905.00)
301	454000 RENT FROM ELECTRIC PROPERTY	(24,000.00)
302	456000 OTHER ELECTRIC REVENUES	(199,479.03)
303	456100 OTHER ELEC REV-POWER SUPPLY	(2,106,886.78)
304	456101 OTHER ELEC REV - KENERGY	(2,450,069.24)
	456160 OTHER ELEC REV - SIPC	(25,517.81)
0	456175 OTHER ELECTRIC REV - OGLETHORPE	0.00

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>
307	456185 OTHER ELEC REV - EAST KY POWER	0.00
308	456190 OTHER ELEC REV - HEREC	0.00
309	456193 OTHER ELEC REV - DOMTAR PAPER COGEN	(329,684.49)
310	456195 OTHER ELEC REV - WESTERN FARMERS ELEC	0.00
311	456200 OTHER ELEC REV - NC ELEC MEMBERSHIP CORP	0.00
312	456201 OTHER ELEC REV - CINERGY	0.00
313	456220 OTHER ELEC REV - HMP&L	(21,480.00)
314	456230 OTHER ELEC REV - SIGECO	0.00
315	456240 OTHER ELEC REV - LGE	0.00
316	456245 OTHER ELEC REV - KOCH POWER SERVICES	0.00
317	456270 OTHER ELEC REV - LEM	(5,000,000.00)
318	456271 OTHER ELEC REV - LEM TIER 3	0.00
319	456272 OTHER ELEC REV - LEM - OTHER	0.00
320	456291 OTHER ELEC REV - DUKE ENERGY T & M	0.00
321	456299 OTHER ELEC REV - CARGILL - ALLIANT, LLC	0.00
322	555110 PURCHASED POWER-SEPA	5,736,396.09
323	555130 PURCHASED POWER-HEREC	0.00
324	555135 PURCHASED POWER-LEM	99,691,737.85
325	555136 PURCHASED POWER-LEM-ARBITRAGE	0.00
326	555137 PURCHASED POWER-LG&E/KU	0.00
327	555141 PURCHASED POWER-ENERGY AUTHORITY	2,740.00
328	555142 PURCHASED POWER-MISO	43,497.22
	555144 PURCHASED POWER-PJM INTERCONNECTION	0.00
	555148 PURCHASED POWER-DTE ENERGYTRADING, INC.	0.00
1	555155 PURCHASED POWER-SOUTHERN COMPANY	2,030.00
332	555170 PURCHASED POWER-SIGECO/VECTREN	0.00
333	555171 PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00
334	555175 PURCHASED POWER-OGLETHORPE POWER	0.00
335	555177 PURCHASED POWER-SIPC	999,649.00
336	555179 PURCHASED POWER-WABASH VALLEY	0.00
337	555183 PURCHASED POWER-ASSOC ELECCOOP	3,789.00
338	555185 PURCHASED POWER-EAST KY POWER COOP	0.00
339	555187 PURCHASED POWER-CARGILL POWER MKT	176,355.00
340	555188 PURCHASED POWER-RELIANT	1,782,316.27
341	555189 PURCHASED POWER-CINCINNATI GAS & ELEC	0.00
342	555192 PURCHASED POWER-MORGAN STANLEY	2,488,680.00
343	555193 PURCHASED POWER-DOMTAR PAPERCOGEN	483,230.00
344	555194 PURCHASED POWER-FORTIS	1,022,537.79
345	555195 PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00
346	555196 PURCHASED POWER-EAGLE ENERGY PARTNERS	4,755.00
347	555197 PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00
348	555198 PURCHASED POWER-CONSTELLATION ENERGY	24,477.00
349	555199 PURCHASED POWER-TENASKA POWER SERVICES	0.00
350	557110 OTHER EXP- POWER SUPPLY - ARBITRAGE	3,499,776.82
351	557111 OTHER EXP- POWER SUPPLY	185,271.20
352	557112 OTHER EXP - POWER SUPPLY MEMBER	0.00
353	560100 OPER SUPERVISION & ENG-LINES-LABOR	370,182.75
354	560110 OPER SUPERVISION & ENG-LINES-EXPENSE	37,759.42
355	560200 OPER SUPERVISION & ENG-STATIONS-LABOR	327,964.36
	560210 OPER SUPERVISION & ENG-STATIONS-EXPENSE	25,172.46
7	561100 LOAD DISPATCHING-LABOR	1,089,352.11

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>	
358	561110	LOAD DISPATCHING-EXPENSE	237,789.54
359	562100	STATION EXPENSES-LABOR	408,823.04
360	562110	STATION EXPENSES-EXPENSE	534,329.16
361	562112	STATION EXPENSES-CUSTOMER SERVICE-EXP	9,036.00
362	563100	OVERHEAD LINE EXPENSES-LABOR	218,863.20
363	563110	OVERHEAD LINE EXPENSES-EXPENSE	773,188.42
364	565100	TRANSMISSION OF ELECTRICITYBY OTHERS	2,964,905.58
365	566100	MISC TRANSMISSION EXP-LINES-LABOR	98,558.23
366	566110	MISC TRANSMISSION EXP-LINES-EXPENSE	103,139.91
367	566200	MISC TRANSMISSION EXP-STATIONS-LABOR	104,303.62
368	566210	MISC TRANSMISSION EXP-STATIONS-EXPENSE	130,388.92
369	567200	RENTS-STATIONS	24,701.16
370	568100	MAINT SUPERVISION & ENG-LINES-LABOR	253,811.92
371	568110	MAINT SUPERVISION & ENG-LINES-EXPENSE	7,290.71
372	568200	MAINT SUPERVISION & ENG-STATIONS-LABOR	291,971.78
373	568210	MAINT SUPERVISION & ENG-STATIONS-EXPENSE	8,327.12
374	569100	MAINT STRUCTURES-LABOR	597.56
375	569110	MAINT STRUCTURES-EXPENSE	35,062.83
376	570100	MAINT STATION EQUIPMENT-LABOR	1,011,750.97
377	570110	MAINT STATION EQUIPMENT-EXPENSE	547,812.95
378	571100	MAINT OVERHEAD LINES-LABOR	641,368.69
379	571110	MAINT OVERHEAD LINES-EXPENSE	964,498.19
	573100	MAINT MISC TRANSMISSION PLT-LINE-LABOR	16,616.42
	573110	MAINT MISC TRANSMISSION PLT-LINE-EXPENSE	17,057.63
2	573200	MAINT MISC TRANSMISSION PLT-STA-LABOR	11,175.01
383	573210	MAINT MISC TRANSMISSION PLT-STA-EXPENSE	40,973.56
384	908100	CUSTOMER ASSISTANCE EXPENSES-LABOR	529,862.63
385	908110	CUSTOMER ASSISTANCE EXPENSES-EXPENSE	167,520.85
386	909110	INFORMATION & INSTRUCTION ADVERTISING EXP	35,373.12
387	910110	MISC CUSTOMER SERVICE & INFORMATIONAL EXP	0.00
388	913110	ADVERTISING EXPENSE	611,485.84
389	920100	ADMINISTRATIVE AND GENERAL SALARIES	4,724,422.51
390	920101	ADMIN & GENERAL SALARIES - POWER SUPPLY	1,032,798.84
391	920102	ADMIN & GENERAL SALARIES - CUSTOMER SERVICE	838,506.40
392	920103	ADMIN & GENERAL SALARIES - GENERATION	871,367.87
393	921100	OFFICE SUPPLIES AND EXPENSES	626,569.86
394	921101	OFFICE SUPPLIES & EXPENSES- POWER SUPPLY	288,411.80
395	921102	OFFICE SUPPLIES & EXPENSES- CUSTOMER SERVICE	1,008,756.13
396	921103	OFFICE SUPPLIES & EXPENSES- GENERATION	409,951.81
397	923100	OUTSIDE SERVICES EMPLOYED	1,052,396.93
398	923101	OUTSIDE SERVICES - POWER SUPPLY	78,184.17
399	923102	OUTSIDE SERVICES - CUSTOMER SERVICE	189,186.26
400	923103	OUTSIDE SERVICES - GENERATION	4,361,551.59
401	923104	OUTSIDE SERVICES - TRANSMISSION	205,509.10
402	924150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	.00
403	924160	PROPERTY INSURANCE- TRANSMISSION-LIN ES	0.00
404	924170	PROPERTY INSURANCE-A&G	0.00
405	925100	INJURIES & DAMAGES-LABOR	11,152.09
406	925150	INJURIES & DAMAGES-TRANSMISSION-STATIONS	0.00
	925160	INJURIES & DAMAGES-TRANSMISSION-LINES	0.00
	925170	INJURIES & DAMAGES-A&G	126,684.00

**Big Rivers Electric Corporation – Trial Balance**

<u>Account Number</u>	<u>Account Title</u>	<u>Historical Test Period - Ended 11/30/2008</u>	
409	925200	INJURIES & DAMAGES-EXPENSE	0.00
410	926100	EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	52,745.60
411	926150	EMPLOYEE PENSIONS & BENEFITS-STATIONS	0.00
412	926160	EMPLOYEE PENSIONS & BENEFITS-LINES	0.00
413	926170	EMPLOYEE PENSIONS & BENEFITS-A&G	0.00
414	926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	116,235.51
415	928100	REGULATORY COMMISSION EXPENSES	574,598.38
416	930100	GENERAL ADVERTISING EXPENSES-LABOR	0.00
417	930110	GENERAL ADVERTISING EXPENSES-EXPENSE	91,153.18
418	930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	71,500.00
419	930200	MISCELLANEOUS GENERAL EXPENSES-LABOR	0.00
420	930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	906,587.03
421	930211	MISC GENERAL EXPENSE - EXPENSE- POWER SUPPLY	0.00
422	930212	MISC GENERAL EXP - EXP - CUSTOMER SERVICE	17,787.47
423	930214	MISC GENERAL EXPENSE - EXPENSE- TRANSMISSION	0.00
424	931100	RENTS-ADMINISTRATIVE & GENERAL	1,933.08
425	935100	MAINTENANCE OF GENERAL PLANT-LABOR	22,823.11
426	935110	MAINTENANCE OF GENERAL PLANT-EXPENSE	125,548.16
427	935111	MAINT OF GENERAL PLANT - EXPENSE- POWER	0.00
428	935112	MAINT OF GENERAL PLANT - EXP- CUSTOMER	83,689.54
429			(36,471,325.10)

Big Rivers Electric Corporation - Comparison of Statement of Operations Accounts

Account Number	Account Title	Test Year	2007	2006	2005	2004	2003
1	403.510	DEPR EXPENSE-TRANSMISSION-STATIONS	2,508,575.59	2,478,171.18	2,508,576.91	2,486,776.03	2,525,086.98
2	403.520	DEPR EXPENSE-TRANSMISSION-LINES	2,335,973.62	2,312,453.29	2,275,478.70	2,213,792.55	2,204,318.18
3	403.700	DEPR EXPENSE-GENERAL PLANT	283,697.43	277,721.53	267,721.53	261,363.27	228,545.63
4	408.110	TAXES-PROPERTY-REID	3,036.50	6,007.68	6,077.46	6,393.66	5,609.08
5	408.111	TAXES-PROPERTY-CLEAN AIR-REID	3,960.98	3,839.98	3,914.35	3,953.50	5,264.45
6	408.120	TAXES-PROPERTY-COLEMAN	63,639.38	57,825.17	52,726.88	54,031.13	52,064.16
7	408.121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	19,320.10	18,890.10	19,370.29	18,792.67	16,985.64
8	408.130	TAXES-PROPERTY-GAS TURBINE	3,141.25	3,481.90	3,992.56	3,864.20	2,736.27
9	408.140	TAXES-PROPERTY-GENERAL	165,338.08	160,171.12	160,417.97	164,357.60	167,341.46
10	408.141	TAXES-PROPERTY-CLEAN AIR-GREEN	50,612.88	49,886.88	51,721.32	52,675.10	53,094.74
11	408.150	TAXES-PROPERTY-TRANSMISSION-STATIONS	111,627.40	113,347.79	132,469.92	113,431.95	123,726.35
12	408.159	TAXES-PROPERTY-STATIONS-CONTRA	(111,627.40)	(113,347.79)	(132,305.78)	(113,431.95)	(123,726.35)
13	408.160	TAXES-PROPERTY-TRANSMISSION-LINES	652,559.21	621,496.99	610,136.90	631,177.36	614,093.26
14	408.169	TAXES-PROPERTY-LINES-CONTRA	(652,559.21)	(621,496.99)	(609,832.62)	(631,177.36)	(614,093.26)
15	408.170	TAXES-PROPERTY-GENERAL PLANT	180,596.19	141,137.60	135,161.21	139,510.54	142,354.60
16	408.179	TAXES-PROPERTY-GENERAL-CONTRA	(180,596.19)	(141,137.60)	(135,161.21)	(139,510.54)	(142,354.60)
17	408.180	TAXES-PROPERTY-WILSON	551,252.05	537,034.49	550,145.67	557,316.95	565,511.66
18	408.181	TAXES-PROPERTY-CLEAN AIR-WILSON	167,575.63	165,122.63	171,125.52	173,218.44	177,868.54
19	408.190	TAXES-PROPERTY-HMPL	22,884.09	18,930.40	14,059.20	12,924.64	10,369.67
20	408.191	TAXES-PROPERTY-CLEAN AIR-HMPL	66,285.97	64,437.97	65,773.16	66,344.57	61,488.19
21	409.100	TAXES-FEDERAL INCOME	1,240,000.00	322,517.00	404,882.00	225,000.00	405,866.00
22	409.200	TAXES-FEDERAL INCOME-OTHER INC/DUCT	1,325.00	225.00	1,455.00	950.00	1,739.00
23	411.100	PROVISION FOR DEFERRED INCOME TAXES-CR	(1,240,000.00)	(322,517.00)	(404,882.00)	(225,000.00)	(405,866.00)
24	412.000	REVENUES FROM ELEC PLANT LEASED TO WKEC	(50,672,622.79)	(50,669,795.92)	(50,704,478.30)	(50,702,243.07)	(50,671,578.37)
25	412.100	WKEC CONTRIBUTION TO CAP AMORT TO INCOME	(6,952,253.15)	(6,590,668.99)	(6,187,384.40)	(5,968,648.08)	(5,077,419.06)
26	413.100	OPERATION EXPENSES-ELECTRIC PLANT LEASED	550,278.43	407,532.43	340,873.03	300,179.16	180,104.57
27	413.200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEASE	134,316.02	68,955.51	69,613.91	79,232.00	47,040.33
28	413.300	DEPR EXP-ELECTRIC PLANT LEASED TO WKE	25,771,840.49	25,563,957.42	25,355,086.01	25,249,728.80	24,773,679.18
29	413.400	AMORT EXP-ELECTRIC PLANT LEASED TO WKE	1,660,452.78	1,632,002.87	1,582,122.24	1,572,788.76	1,248,061.03
30	419.000	INTEREST & DIVIDEND INCOME	(3,789,567.70)	(6,829,755.51)	(3,731,068.07)	(2,010,896.06)	(451,492.83)
31	419.045	INTEREST & DIVIDEND INCOME-DEFERRED S/L	(9,802,036.02)	(12,481,192.43)	(12,068,762.91)	(11,670,166.16)	(11,278,027.20)
32	421.000	MISCELLANEOUS NONOPERATING INCOME	0.00	0.00	(327.33)	0.00	0.00
33	421.100	GAIN ON DISPOSITION OF PROPERTY	0.00	0.00	0.00	0.00	0.00
34	424.000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(791,429.95)	(786,062.50)	(783,729.29)	(775,369.60)	(673,964.34)
35	425.000	AMORTIZATION EXPENSE-J P ACQUISITION ADJ	0.00	0.00	0.00	25,441.43	51,875.16
36	425.045	AMORTIZATION-DEFERRED S/L GAIN	(2,244,297.26)	(2,900,399.19)	(2,880,973.40)	(2,856,269.50)	(2,823,545.97)
37	425.050	AMORTIZATION-DEFERRED S/L GAIN-BOA BUY-OUT	(194,269.61)	0.00	0.00	0.00	0.00
38	426.100	DONATIONS-LABOR	57,899.01	35,041.22	37,376.01	30,616.96	26,411.29
39	426.300	PENALTIES	0.00	25.05	541.61	0.00	634.00
40	426.400	CIVIC, POLITICAL, RELATED ACTIVITIES-LABOR	0.00	0.00	2,654.48	606.72	1,980.39
41	426.410	CIVIC, POLITICAL, RELATED ACTIVITIES-EXPENSE	15,016.68	14,471.84	15,275.04	13,851.19	23,591.75
42	426.500	OTHER DEDUCTIONS	95.90	32.00	35.42	0.00	(1.65)
43	427.110	INTEREST ON LONG-TERM DEBT-REID	777,667.36	730,051.43	715,107.23	726,256.87	619,071.59
44	427.111	INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	212,055.62	202,575.73	202,575.73	199,732.32	216,572.30
45	427.120	INTEREST-LONG-TERM DEBT-COLEMAN	4,921,479.53	4,487,279.81	4,374,883.93	4,280,030.92	4,006,950.55
46	427.121	INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	1,026,455.97	960,852.74	972,591.52	937,182.52	627,561.59
47	427.130	INTEREST ON LONG-TERM DEBT-GAS TURBINE	327,446.90	311,347.81	312,783.51	315,372.93	277,603.50
48							244,711.14

Account Number	Account Title	Test Year	2007	2006	2005	2004	2003
49	427.140 INTEREST ON LONG-TERM DEBT-GREEN	13,087,677.80	12,743,513.42	12,573,554.86	12,267,006.59	11,812,774.99	12,375,464.60
50	427.141 INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	5,579,310.25	5,428,121.89	5,359,760.67	5,252,153.68	4,564,994.93	4,235,213.43
51	427.150 INTEREST ON LONG-TERM DEBT-STATIONS	4,762,424.58	4,600,869.44	4,470,368.84	4,041,675.60	4,401,856.35	4,744,511.67
52	427.160 INTEREST ON LONG-TERM DEBT-LINES	3,941,359.35	3,679,390.55	3,626,445.62	3,560,345.52	3,386,294.89	3,567,743.05
53	427.170 INTEREST ON LONG-TERM DEBT-GENERAL	700,554.38	648,338.85	626,581.04	482,464.31	478,164.90	507,685.85
54	427.180 INTEREST ON LONG-TERM DEBT-WILSON	28,402,968.74	28,648,657.37	28,466,129.94	28,209,107.33	27,132,547.59	28,938,821.24
55	427.181 INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	11,612,176.07	11,674,154.73	11,643,701.49	11,472,780.05	11,119,974.35	8,908,774.00
56	427.350 INTEREST CHARGED TO CONST-CR-STATIONS	(2,98,112.00)	(2,06,682.00)	(88,840.00)	(65,722.00)	(99,408.00)	(49,689.00)
57	427.360 INTEREST CHARGED TO CONST-CR-LINES	(2,40,017.00)	(184,746.00)	(146,897.00)	(94,623.00)	(121,712.00)	(95,207.00)
58	428.000 AMORTIZATION-DEBT EXPENSE	53,595.01	53,448.57	53,448.57	53,448.57	53,595.01	53,448.57
59	428.100 AMORTIZATION-LOSS DEFEASED SALE/LEASEBACK	671,686.76	0.00	0.00	0.00	0.00	0.00
60	431.100 INTEREST EXPENSE-NRUCFC	0.00	0.00	0.00	0.00	0.00	0.00
61	431.300 INTEREST EXPENSE-OTHER	8,825.98	27,208.86	31,102.87	20,015.76	10,114.76	9,696.46
62	434.000 EXTRAORDINARY INCOME	0.00	0.00	0.00	0.00	0.00	0.00
63	447.101 SALES FOR RESALE-RUS-KE-RURAL	(42,881,873.31)	(43,380,360.00)	(40,908,963.83)	(41,040,317.84)	(38,618,031.77)	(37,720,762.45)
64	447.110 SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834.44)	(768,781.62)	(790,541.33)	(717,597.22)	(755,536.94)	(757,962.36)
65	447.112 SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492.35)	(8,072,515.57)	(8,100,788.02)	(8,494,279.15)	(8,477,063.63)	(8,352,379.66)
66	447.113 SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,065,611.26)	(5,964,839.73)	(6,062,792.37)	(6,217,050.29)	(6,259,318.98)	(6,317,231.38)
67	447.114 SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,389.99)	(5,802,708.58)	(5,909,940.10)	(5,636,973.79)	(5,879,198.24)	(5,327,827.30)
68	447.117 SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856.13)	(189,830.35)	(258,491.27)	(686,216.70)	(1,037,054.83)	(1,166,619.19)
69	447.118 SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,865.64)	(121,765.92)	(452,401.50)	(393,158.48)	(348,613.13)	(301,141.85)
70	447.119 SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	(312,206.06)	(1,033.49)	0.00	0.00	0.00	0.00
71	447.122 SALES FOR RESALE-RUS-KE-BRECKINRIDGE	(996,079.41)	(1,051,907.67)	(1,120,806.99)	(1,126,330.15)	(1,084,863.90)	(1,015,816.63)
72	447.124 SALES FOR RESALE-RUS-KE-ACCURIDE	(9,803.03)	(97,442.98)	(136,198.41)	(60,762.30)	(101,981.58)	(189,624.99)
73	447.125 SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(345,324.39)	(371,437.81)	(389,830.93)	(354,304.31)	(363,798.11)	(366,599.67)
74	447.126 SALES FOR RESALE-RUS-KE-KB ALLOYS	(15,843.23)	(49,470.42)	(141,707.61)	(287,688.90)	(578,338.06)	(907,339.63)
75	447.131 SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(1,053,008.10)	(971,364.43)	(867,874.90)	(366,208.86)	(64,045.99)	0.00
76	447.132 SALES FOR RESALE-RUS-KE-ALUED RESOURCES	(75,564.98)	(73,558.75)	(93,428.16)	(42,785.65)	(8,478.34)	(48,407.12)
77	447.133 SALES FOR RESALE-RUS-KE-HOPKINS CO. COAL	(140,705.20)	(588,715.26)	(636,463.78)	(644,173.63)	(557,062.18)	(392,824.28)
78	447.134 SALES FOR RESALE-RUS-KE-KMMC, L.L.C.	(2,090,661.33)	(2,028,158.89)	(2,068,718.87)	(2,116,338.67)	(2,091,632.30)	(1,962,597.95)
79	447.135 SALES FOR RESALE-RUS-KE-TYSON FOODS	(1,009,724.30)	(922,672.91)	(899,087.78)	(904,739.35)	(884,072.51)	(840,486.60)
80	447.137 SALES FOR RESALE-RUS-KE-PATRIOT COAL	(390,016.56)	(371,353.89)	(375,999.11)	(367,677.90)	(356,136.84)	(387,395.23)
81	447.138 SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(168,553.61)	(159,561.06)	(158,347.85)	(160,792.31)	(143,389.74)	(125,657.49)
82	447.139 SALES FOR RESALE-RUS-KE-DOTIKI #4	(17,008,862.39)	(17,029,258.58)	(15,718,190.17)	(15,965,622.81)	(14,875,526.99)	(14,552,586.15)
83	447.140 SALES FOR RESALE-RUS-MC-RURAL	(24,405,825.80)	(24,346,361.77)	(22,774,717.19)	(22,618,444.27)	(21,281,736.86)	(20,855,115.74)
84	447.151 SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082.43)	(918,129.66)	(881,226.67)	(1,235,816.50)	(1,173,327.82)	(1,092,043.16)
85	447.153 SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400.00)	(120,900.00)	(1,370,187.50)	(2,633,291.50)	(2,186,020.00)	(1,306,406.00)
86	447.171 SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080.00)	(91,705.00)	(231,330.00)	(190,677.00)	(79,395.00)	(937,060.00)
87	447.177 SALES FOR RESALE-RUS-SIPC	0.00	0.00	(1,517.03)	(643,914.00)	(981,621.50)	(1,425,664.50)
88	447.179 SALES FOR RESALE-RUS-WABASH VALLEY POWER	0.00	0.00	0.00	0.00	(1,677,858.50)	(1,997,887.50)
89	447.183 SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135.00)	(2,250.00)	0.00	(105,346.00)	(14,404.00)	(243,544.50)
90	447.185 SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012.00)	(448,890.00)	(791,143.00)	(709,587.00)	(3,042,119.10)	(5,775,102.85)
91	447.190 SALES FOR RESALE-RUS-HEREC	0.00	0.00	0.00	(315,092.00)	(1,131,810.00)	(1,554,181.00)
92	447.191 SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797.34)	(119,891,878.31)	(53,846,085.29)	(43,327,553.17)	(40,228,055.31)	(21,181,233.14)
93	447.193 SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,623.80)	(336,781.78)	(728,116.51)	(697,854.65)	(384,940.23)	(2,721,717.66)
94	447.194 SALES FOR RESALE-RUS-KE-COMMONWEALTH REP	0.00	0.00	0.00	0.00	0.00	0.00
95	447.195 SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0.00	0.00	0.00	(36,283.00)	(10,352.00)	(3,672.00)

Big Rivers Electric Corporation - Comparison of Statement of Operations Accounts

Account Number	Account Title	Test Year	2007	2006	2005	2004	2003
97	447.215 SALES FOR RESALE-OTHER-TVA	(2,031,270.94)	(1,833,366.04)	(1,054,944.00)	(766,897.00)	(364,554.00)	(1,084,120.50)
98	447.230 SALES FOR RESALE-OTHER-SIGECO	0.00	0.00	0.00	(211,635.00)	(21,435.00)	(176,456.80)
99	447.235 SALES FOR RESALE-OTHER-LEM	(5,146,498.55)	(659,199.00)	(3,027,218.10)	(2,321,363.13)	(766,237.00)	(1,201,005.00)
100	447.237 SALES FOR RESALE-OTHER-LG&E/KU	(14,667.70)	0.00	0.00	(4,490.00)	(20,795.00)	(45,626.00)
101	447.241 SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532.00)	(78,158.00)	(127,937.00)	(268,016.00)	0.00	0.00
102	447.242 SALES FOR RESALE-OTHER-MISO	(6,631,871.76)	(12,378,435.93)	(5,490,400.57)	(5,123,048.54)	0.00	0.00
103	447.243 SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00	(145,378.00)	(707,077.00)	(7,298,740.00)	(2,636,150.00)	0.00
104	447.244 SALES FOR RESALE-OTHER-PJM	(3,375,630.99)	(1,255,278.92)	(886,507.57)	0.00	0.00	0.00
105	447.245 SALES FOR RESALE-OTHER-ENERGY-KOCH TRADING	0.00	0.00	0.00	0.00	(702.00)	0.00
106	447.248 SALES FOR RESALE-OTHER-DTE ENERGY TRADING	0.00	0.00	(903,808.00)	(9,000.00)	0.00	0.00
107	447.255 SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225.00)	(19,307.00)	0.00	0.00	0.00	0.00
108	447.279 SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00	0.00	0.00	(112,625.00)	0.00	0.00
109	447.287 SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159.25)	(3,042,002.90)	(11,295,680.26)	(6,984,740.93)	(275,424.00)	(2,057,057.00)
110	447.289 SALES FOR RESALE-OTHER-CINCINNATI GAS/ELECTRIC	0.00	0.00	0.00	(67,320.00)	(5,980,882.00)	(6,109,506.00)
111	447.292 SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325.00)	(3,091,200.00)	(36,262.00)	0.00	0.00	0.00
112	447.295 SALES FOR RESALE-OTHER-CONSTELLATION POWER	(3,796,529.00)	(1,551,837.00)	(7,344.00)	(81,500.00)	(2,376.00)	0.00
113	447.296 SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,951.50)	(3,661,696.50)	(1,571,959.00)	0.00	0.00	0.00
114	447.297 SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00	(2,701.00)	0.00	(18,250.00)	0.00	0.00
115	447.299 SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905.00)	0.00	(20,325.00)	0.00	0.00	0.00
116	454.000 RENT FROM ELECTRIC PROPERTY	(24,000.00)	(24,000.00)	(28,560.00)	(28,560.00)	(28,560.00)	(24,500.00)
117	456.000 OTHER ELECTRIC REVENUES	(199,479.03)	(190,769.64)	(180,940.47)	(165,125.26)	(1,008,418.53)	(209,911.79)
118	456.100 OTHER ELEC REV-POWER SUPPLY	(2,106,886.78)	(1,619,400.23)	(1,808,120.86)	(1,854,088.94)	(1,780,754.05)	(1,945,957.83)
119	456.101 OTHER ELEC REV - KENERGY	(2,450,069.24)	(2,458,419.73)	(2,405,449.96)	(1,950,532.81)	(2,007,997.21)	(1,985,730.74)
120	456.160 OTHER ELEC REV - SIPC	(25,517.81)	0.00	(5,964.00)	(850.08)	(196,659.62)	(318,150.75)
121	456.175 OTHER ELEC REV - OGLETHORPE	0.00	0.00	0.00	0.00	0.00	(1,600.00)
122	456.185 OTHER ELEC REV - EAST KY POWER	0.00	0.00	0.00	0.00	0.00	(3,400.00)
123	456.190 OTHER ELEC REV - HEREC	0.00	0.00	(3,251.57)	(5,753.22)	(2,774.90)	(3,917.32)
124	456.193 OTHER ELEC REV - DOMTAR PAPER COGEN	(329,684.49)	(406,655.56)	(394,729.07)	(395,892.52)	(396,175.82)	(406,985.20)
125	456.201 OTHER ELEC REV - CINERGY	0.00	0.00	0.00	0.00	(151.80)	0.00
126	456.220 OTHER ELEC REV - HMP&L	(21,480.00)	(14,115.00)	(27,000.00)	(27,000.00)	(27,000.00)	(27,000.00)
127	456.230 OTHER ELEC REV - SIGECO	0.00	0.00	(1,174.93)	(1,946.07)	(2,006.79)	(2,222.34)
128	456.240 OTHER ELEC REV - LG&E	0.00	0.00	(1,132.45)	(1,566.55)	(2,280.23)	(2,146.45)
129	456.270 OTHER ELEC REV - LEM	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)
130	456.271 OTHER ELEC REV - LEM TIER 3	0.00	0.00	0.00	(482,567.49)	(481,046.45)	(475,005.65)
131	456.272 OTHER ELEC REV - LEM - OTHER	0.00	0.00	(1,701.50)	0.00	(11,500.00)	(1,154,200.00)
132	456.299 OTHER ELEC REV - DUKE ENERGY T & M	0.00	0.00	0.00	0.00	0.00	(154.84)
133	456.299 OTHER ELEC REV - CARGILL - ALLIANT, LLC	0.00	0.00	0.00	0.00	(21,600.00)	(56,400.00)
134	555.110 PURCHASED POWER-SEPA	5,736,396.09	5,410,069.19	6,532,799.41	8,013,762.29	7,376,262.67	5,933,377.06
135	555.130 PURCHASED POWER-HEREC	0.00	0.00	0.00	32,374.00	358,060.00	988,212.90
136	555.135 PURCHASED POWER-LG&E MARKETING (LEM)	99,691,737.85	96,294,886.34	97,998,863.83	96,794,879.50	89,695,780.19	79,135,822.12
137	555.136 PURCHASED POWER-LEM-ARBITRAGE	0.00	16,100.00	3,816.80	181,976.65	1,754,172.00	961,580.50
138	555.137 PURCHASED POWER-LG&E/KU	0.00	0.00	0.00	60,774.00	94,324.00	774,581.75
139	555.141 PURCHASED POWER-ENERGY AUTHORITY	2,740.00	0.00	10,157.00	82,182.00	1,650.00	0.00
140	555.142 PURCHASED POWER-MISO	43,497.22	118,093.04	309,603.50	321,796.65	0.00	0.00
141	555.144 PURCHASED POWER-PJM INTERCONNECTION	0.00	12,754.45	45,710.45	0.00	0.00	0.00
142	555.148 PURCHASED POWER-DTE ENERGY TRADING, INC.	0.00	0.00	94,400.00	8,700.00	0.00	0.00
143	555.155 PURCHASED POWER-SOUTHERN COMPANY	2,930.00	11,960.00	180,000.00	0.00	0.00	0.00
144	555.170 PURCHASED POWER-SIGECO/ECTREN	0.00	213,435.00	0.00	50,070.00	50,135.00	520.00

Big Rivers Electric Corporation - Comparison of Statement of Operations Accounts

Account Number	Account Title	Test Year	2007	2006	2005	2004	2003
145	555.171 PURCHASED POWER-POWERSOUTH ENERGY COOP	0.00	0.00	121,200.00	323,040.00	0.00	0.00
146	555.175 PURCHASED POWER-OGLETHORPE POWER	0.00	0.00	0.00	0.00	0.00	3,300.00
147	555.177 PURCHASED POWER-SIPC	999,649.00	0.00	307,984.00	559,927.00	1,111,443.25	1,194,154.25
148	555.179 PURCHASED POWER-WABASH VALLEY	0.00	0.00	0.00	257,698.00	27,323.00	673,557.25
149	555.183 PURCHASED POWER-ASSOC ELEC COOP	3,789.00	7,129.00	17,070.00	38,310.00	7,171.00	2,192.00
150	555.185 PURCHASED POWER-EAST KY POWER COOP	0.00	975.00	0.00	37,872.00	30,533.00	6,457.50
151	555.187 PURCHASED POWER-CARGILL POWER MKT	176,355.00	136,211.00	901,465.00	1,297,756.00	21,428.00	134,481.00
152	555.188 PURCHASED POWER-RELIANT	1,782,316.27	1,490,836.20	1,303,357.85	1,485,792.45	1,328,390.41	1,630,820.48
153	555.189 PURCHASED POWER-CINCINNATI GAS & ELECTRIC	2,488,680.00	29,246,853.85	336,600.00	0.00	0.00	0.00
154	555.192 PURCHASED POWER-MORGAN STANLEY	483,230.00	440,880.00	481,800.00	0.00	0.00	0.00
155	555.193 PURCHASED POWER-DOMTAR PAPER COGEN	1,022,537.79	28,537,511.58	0.00	0.00	0.00	0.00
156	555.194 PURCHASED POWER-FORTIS	0.00	0.00	0.00	1,575.00	2,160.00	0.00
157	555.195 PURCHASED POWER-WESTERN FARMERS ELECTRIC	4,755.00	2,354,333.50	314,756.00	0.00	0.00	0.00
158	555.196 PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00	0.00	0.00	10,475.00	0.00	0.00
159	555.197 PURCHASED POWER-MERRILL LYNCH COMMODITIES	24,477.00	9,850.00	382,960.00	0.00	0.00	0.00
160	555.198 PURCHASED POWER-CONSTELLATION ENERGY	0.00	0.00	72,000.00	0.00	0.00	0.00
161	555.199 PURCHASED POWER-TENASKA POWER SERVICES	3,499,776.82	2,862,945.55	2,925,932.38	2,762,887.53	2,476,788.29	2,588,022.97
162	557.110 OTHER EXP - POWER SUPPLY - ARBITRAGE	185,271.20	798,478.46	417,060.00	389,550.00	384,169.35	2,467,460.00
163	557.111 OTHER EXP - POWER SUPPLY	370,182.75	347,133.82	333,760.47	322,265.17	258,880.09	246,125.13
164	560.100 OPER SUPERVISION & ENG-LINES-LABOR	37,759.42	44,288.19	46,886.96	50,084.64	38,008.54	33,352.56
165	560.110 OPER SUPERVISION & ENG-LINES-EXPENSE	327,964.36	296,064.37	247,070.92	229,187.34	200,828.39	187,022.46
166	560.200 OPER SUPERVISION & ENG-STATIONS-LABOR	25,172.46	16,532.15	16,803.34	7,784.72	6,581.86	4,716.76
167	560.210 OPER SUPERVISION & ENG-STATIONS-EXPENSE	1,089,352.11	1,032,497.93	996,007.52	1,009,987.66	918,931.66	904,081.90
168	561.100 LOAD DISPATCHING-LABOR	237,789.54	233,226.42	382,273.18	134,541.96	78,246.59	126,600.80
169	561.110 LOAD DISPATCHING-EXPENSE	408,823.04	389,310.05	385,129.53	275,980.11	268,482.54	260,702.29
170	562.100 STATION EXPENSES-LABOR	534,329.16	619,492.47	598,759.82	529,481.61	523,421.14	515,542.71
171	562.110 STATION EXPENSES-EXPENSE	9,036.00	0.00	0.00	0.00	0.00	0.00
172	562.112 STATION EXPENSES-CUSTOMER SERVICE -EXPENSE	218,863.20	199,092.09	184,013.37	165,193.45	158,232.73	148,326.61
173	563.100 OVERHEAD LINE EXPENSES-LABOR	773,188.42	733,032.08	716,255.92	721,337.25	672,988.86	647,592.32
174	563.110 OVERHEAD LINE EXPENSES-EXPENSE	2,964,905.58	5,120,221.02	1,321,478.19	1,239,686.33	1,235,833.79	2,449,510.20
175	565.100 TRANSMISSION OF ELECTRICITY BY OTHERS	98,558.23	105,296.18	116,595.62	93,317.83	81,438.50	90,981.18
176	566.100 MISC TRANSMISSION EXP-LINES-LABOR	103,139.91	61,231.72	61,554.98	44,909.79	24,554.03	24,726.71
177	566.110 MISC TRANSMISSION EXP-LINES-EXPENSE	104,303.62	107,572.20	112,999.14	84,229.57	68,423.30	84,241.12
178	566.200 MISC TRANSMISSION EXP-STATIONS-LABOR	130,388.92	42,086.87	41,986.72	38,839.24	25,581.62	26,471.00
179	566.210 MISC TRANSMISSION EXP-STATIONS-EXPENSE	24,701.16	24,701.16	24,701.16	22,936.12	21,111.12	21,111.12
180	567.200 RENTS-STATIONS	253,811.92	235,828.41	225,856.74	224,860.12	196,473.84	182,239.51
181	568.100 MAINT SUPERVISION & ENG-LINES-LABOR	7,290.71	6,546.64	9,170.14	6,124.15	5,080.21	3,481.20
182	568.110 MAINT SUPERVISION & ENG-LINES-EXPENSE	291,971.78	267,671.03	243,521.24	238,190.73	208,792.06	194,020.53
183	568.200 MAINT SUPERVISION & ENG-STATIONS-LABOR	8,327.12	7,674.91	10,428.90	6,367.95	5,168.00	3,527.17
184	568.210 MAINT SUPERVISION & ENG-STATIONS-EXPENSE	597.56	8,872.76	394.31	583.04	6,145.22	4,327.15
185	569.100 MAINT STRUCTURES-LABOR	35,062.83	25,047.67	47,677.22	17,403.90	15,800.43	7,716.08
186	569.110 MAINT STRUCTURES-EXPENSE	1,011,750.97	1,062,859.55	882,094.74	994,312.93	840,427.31	806,509.55
187	570.100 MAINT STATION EQUIPMENT-LABOR	547,812.95	489,002.96	333,855.77	346,572.51	264,300.30	306,812.18
188	571.100 MAINT STATION EQUIPMENT-EXPENSE	641,368.69	577,025.04	633,622.19	495,643.42	443,994.65	423,682.35
189	571.110 MAINT OVERHEAD LINES-LABOR	964,498.19	1,008,678.74	831,246.04	488,687.93	418,006.90	472,222.50
190	571.111 MAINT OVERHEAD LINES-EXPENSE	16,616.42	23,106.05	21,959.91	27,767.02	23,056.85	19,015.23
191	573.100 MAINT MISC TRANSMISSION PLT-LINE-LABOR	17,057.63	27,612.59	21,913.79	18,728.20	11,983.65	9,206.66
192	573.110 MAINT MISC TRANSMISSION PLT-LINE-EXPENSE						

Big Rivers Electric Corporation - Comparison of Statement of Operations Accounts

Account Number	Account Title	Test Year	2007	2006	2005	2004	2003
193	573.200 MAINT MISC TRANSMISSION PLT.-STA-LABOR	11,175.01	11,280.36	7,122.65	5,574.36	6,350.99	5,212.10
194	573.210 MAINT MISC TRANSMISSION PLT.-STA-EXPENSE	40,973.56	29,665.98	64,815.92	33,621.29	28,347.79	26,837.48
195	908.100 CUSTOMER ASSISTANCE EXPENSES-LABOR	529,862.63	484,008.36	454,066.60	538,772.32	270,966.60	132,891.72
196	908.110 CUSTOMER ASSISTANCE EXPENSES-EXPENSE	167,520.85	163,532.49	186,435.08	163,319.26	296,348.97	395,506.50
197	909.110 INFORMATION & INSTRUCTION ADV EXP	35,373.12	24,720.52	23,311.39	26,488.43	22,590.95	34,432.44
198	913.110 ADVERTISING EXPENSE	611,485.84	605,173.73	710,734.03	722,566.63	671,394.32	493,135.87
199	920.100 ADMINISTRATIVE AND GENERAL SALARIES	4,724,422.51	4,226,800.28	3,469,978.35	2,900,910.68	2,606,075.55	2,465,509.33
200	920.101 ADMIN & GENERAL SALARIES - POWER SUPPLY	1,032,798.84	719,548.06	603,327.33	763,616.88	737,711.61	609,074.61
201	920.102 ADMIN & GENERAL SALARIES - CUSTOMER SERV	838,506.40	759,859.54	673,253.82	617,220.91	515,308.55	479,892.24
202	920.103 ADMIN & GENERAL SALARIES - GENERATION	871,367.87	913,657.72	830,839.03	571,529.22	456,847.48	457,015.78
203	921.100 OFFICE SUPPLIES AND EXPENSES	626,569.86	568,427.94	564,373.22	590,246.49	465,020.92	383,899.03
204	921.101 OFFICE SUPPLIES & EXPENSES - POWER SUPPLY	288,411.80	223,085.77	147,991.09	170,914.99	180,546.02	121,134.52
205	921.102 OFFICE SUPPLIES & EXPENSES - CUSTOMER SERVICE	1,008,756.13	768,005.40	910,687.11	814,415.81	813,692.93	717,169.87
206	921.103 OFFICE SUPPLIES & EXPENSES - GENERATION	409,951.81	130,253.98	89,462.46	55,660.08	44,952.01	28,405.36
207	923.100 OUTSIDE SERVICES EMPLOYED	1,052,396.93	899,493.92	700,290.44	1,155,455.28	671,214.08	1,314,495.70
208	923.101 OUTSIDE SERVICES -- POWER SUPPLY	78,184.17	94,265.36	34,608.09	187,335.97	145,478.24	282,340.94
209	923.102 OUTSIDE SERVICES - CUSTOMER SERVICE	189,186.26	389,858.95	445,259.98	355,208.78	327,723.47	269,660.77
210	923.103 OUTSIDE SERVICES - GENERATION	4,361,551.59	2,849,404.73	2,372,346.60	1,643,138.09	1,957,165.96	858,144.27
211	923.104 OUTSIDE SERVICES - TRANSMISSION	205,509.10	74,905.09	145,493.36	249,246.85	212,216.90	247,648.57
212	925.100 INJURIES & DAMAGES-LABOR	11,152.09	1,123.37	872.63	2,020.75	49,568.44	1,894.02
213	925.170 INJURIES & DAMAGES-A&G	126,684.00	90,587.00	97,545.00	95,468.00	117,415.00	212,029.18
214	926.100 EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	52,745.60	42,779.60	(45,854.10)	25,633.68	28,320.20	62,917.12
215	926.200 EMPLOYEE PENSIONS & BENEFITS-EXPENSE	116,235.51	88,925.51	61,406.82	54,421.46	43,680.16	40,650.44
216	928.100 REGULATORY COMMISSION EXPENSES	574,588.38	407,386.96	427,055.37	368,379.67	354,950.42	323,621.23
217	930.110 GENERAL ADVERTISING EXPENSES-EXPENSE	91,153.18	109,860.55	136,329.93	93,785.02	87,357.13	86,802.96
218	930.112 GENERAL ADVERTISING EXP - EXP - CUSTOMER	71,500.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
219	930.212 MISCELLANEOUS GENERAL EXPENSES-EXPENSE	906,587.03	768,875.68	684,883.50	802,787.27	683,977.75	640,082.90
220	930.210 MISCELLANEOUS GENERAL EXP - EXP - CUSTOMER SERVICE	17,787.47	1,321.36	10,630.10	1,284.54	0.00	0.00
221	931.100 RENTS-ADMINISTRATIVE & GENERAL	1,933.08	1,933.08	1,933.08	982.68	0.00	0.00
222	935.100 MAINTENANCE OF GENERAL PLANT-LABOR	22,823.11	20,868.40	19,094.38	31,700.02	27,932.38	31,076.69
223	935.110 MAINTENANCE OF GENERAL PLANT-EXPENSE	125,548.16	160,325.13	85,517.83	142,007.16	40,241.84	40,681.46
224	935.111 MAINT OF GENERAL PLANT - EXPENSE - POWER SUPPLY	0.00	0.00	0.00	177.38	108.00	115.00
225	935.112 MAINT OF GENERAL PLANT - EXP - CUSTOMER SERVICE	83,689.54	234,487.32	169,541.23	47,137.12	30,799.05	80,284.15
		(36,471,325.10)	(47,176,876.56)	(34,542,297.32)	(26,343,496.23)	(22,024,713.78)	(18,349,426.65)



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 20)** a. Provide a schedule, as shown in Format 20, comparing the balances for each balance sheet account or subaccount included in Big Rivers' chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year.

b. Provide a schedule, as shown in Format 20, comparing each income statement account or subaccount included in Big Rivers' chart of accounts for each month of the test year to the same month of the 12-month period immediately preceding the test year. The amounts should reflect the income or expense activity of each month rather than the cumulative balances as of the end of the particular month.

**Response)** a. A schedule of the balance for each balance sheet account for each month of test year (the 12 months ended November 30, 2008) compared to the same month of the 12-month period immediately preceding the test year is attached hereto, lines 1 through 869 of pages 1 through 15.

b. A schedule of the amount for each statement of operations (income statement) account for each month of the test year compared to the same month of the 12-month period immediately preceding the test year is attached hereto, lines 871 through 2134, pages 15 through 35.

**Witness)** C. William Blackburn

Big Rivers Electric Corporation

Case No. 2009-00040

Comparison of Total Company Test Year Account Balances  
With Those of the Preceding Year

"000 Omitted"

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1	101000	ELECTRIC PLANT IN SERVICE	225,945	226,069	226,231	226,360	226,619	226,742	221,488	221,552	223,331	227,190	227,480	228,401	
2	101000	ELECTRIC PLANT IN SERVICE	221,176	221,280	221,320	221,381	221,390	221,488	221,552	221,552	223,331	223,507	223,507	225,092	
3		Increase	4,268	4,789	4,911	4,979	5,229	5,254	5,564	5,564	3,859	3,859	3,973	3,309	
4		(Decrease)													
5	104000	ELECTRIC PLANT LEASED TO OTHERS	1,524,421	1,524,586	1,524,975	1,524,094	1,528,336	1,530,112	1,533,020	1,533,020	1,533,020	1,533,069	1,535,201	1,534,976	
6	104000	ELECTRIC PLANT LEASED TO OTHERS	1,506,822	1,507,618	1,507,614	1,508,660	1,510,134	1,510,406	1,510,721	1,510,721	1,510,827	1,511,030	1,515,542	1,521,536	
7		Increase	17,599	17,603	17,361	17,434	18,202	19,706	22,299	22,299	22,193	22,039	19,659	13,440	
8		(Decrease)													
9	105000	ELECTRIC PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	476	476	476	476	
10	105000	ELECTRIC PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	
11		Increase	0	0	0	0	0	0	0	0	476	476	476	476	
12		(Decrease)													
13	106000	COMPLETED CONST NOT CLASSIFIED-ELECTRIC	3,233	3,233	3,233	3,940	3,940	3,940	3,940	3,940	3,940	3,940	3,940	3,940	
14	106000	COMPLETED CONST NOT CLASSIFIED-ELECTRIC	(3,233)	(3,233)	(3,233)	(3,940)	(3,940)	(3,940)	(3,940)	(3,940)	(3,940)	(3,940)	(3,940)	(3,940)	
15		Increase													
16	107000	CONSTRUCTION WORK IN PROGRESS	13,661	14,504	16,204	16,918	17,640	18,304	19,696	20,081	21,390	21,506	21,995	22,792	
17	107000	CONSTRUCTION WORK IN PROGRESS	5,623	5,754	6,228	5,976	7,574	7,848	9,442	10,088	11,116	12,080	12,805	12,599	
18		Increase	8,038	8,750	9,976	10,942	10,066	10,456	10,254	9,993	10,274	9,426	9,190	10,203	
19		(Decrease)													
20	107100	CWIP-NONINCR CAPITAL-BIG RIVERS CONTR	560	847	847	987	1,547	2,107	891	(222)	338	849	(1,321)	0	
21	107100	CWIP-NONINCR CAPITAL-BIG RIVERS CONTR	101	(257)	291	839	1,386	1,663	1,816	1,816	2,258	1,699	(2,903)	(2,355)	
22		Increase	459	1,104	696	708	721	(772)	(772)	(2,038)	(1,920)	(850)	1,582	2,355	
23		(Decrease)													
24	107110	CWIP-INCREMNTL CAPITAL-BIG RIVERS CONTR	45	337	363	446	461	549	(765)	(724)	(724)	(717)	(717)	(704)	
25	107110	CWIP-INCREMNTL CAPITAL-BIG RIVERS CONTR	139	242	550	271	84	(105)	311	311	318	328	339	342	
26		Increase	(94)	(197)	(213)	92	175	377	654	(1,076)	(1,042)	(1,045)	(1,056)	(1,046)	
27		(Decrease)													
28	107200	CWIP-NONINCR CAPITAL-WKE CONTR	1,183	1,766	2,349	2,932	2,118	89	671	1,254	1,837	2,420	3,003	4,109	
29	107200	CWIP-NONINCR CAPITAL-WKE CONTR	6,766	7,356	7,906	8,476	7,600	6,873	7,443	8,013	8,583	9,153	9,723	10,293	
30		Increase	(5,583)	(5,570)	(5,557)	(5,544)	(5,482)	(6,784)	(6,772)	(6,759)	(6,746)	(6,733)	(6,720)	(4,109)	
31		(Decrease)													
32	107210	CWIP-INCREMNTL CAPITAL-WKE CONTR	180	1,340	1,340	1,443	1,776	1,833	2,185	2,605	2,769	2,799	2,797	2,850	
33	107210	CWIP-INCREMNTL CAPITAL-WKE CONTR	557	967	2,201	1,083	1,085	1,044	287	1,694	1,719	1,710	1,753	1,785	
34		Increase	(377)	(861)	(861)	360	691	789	1,898	911	1,050	1,089	1,044	1,085	
35		(Decrease)													
36	108100	ACCUM PROV FOR DEPRECIATION-STEAM PLANT	(759,004)	(761,127)	(763,185)	(765,318)	(767,382)	(769,487)	(771,614)	(773,431)	(775,550)	(777,683)	(779,533)	(780,552)	
37	108100	ACCUM PROV FOR DEPRECIATION-STEAM PLANT	(734,278)	(736,320)	(738,322)	(740,420)	(742,536)	(744,655)	(746,764)	(748,872)	(750,975)	(752,758)	(754,769)	(756,891)	
38		Increase	(24,726)	(24,807)	(24,863)	(24,898)	(24,846)	(24,832)	(24,850)	(24,559)	(24,575)	(24,925)	(24,764)	(23,661)	
39		(Decrease)													
40	108400	ACCUM PROV FOR DEPRECIATION-GAS TURBINE	(5,131)	(5,146)	(5,162)	(5,178)	(5,194)	(5,210)	(5,226)	(5,241)	(5,257)	(5,273)	(5,289)	(5,305)	
41	108400	ACCUM PROV FOR DEPRECIATION-GAS TURBINE	(4,942)	(4,958)	(4,974)	(4,989)	(5,005)	(5,021)	(5,037)	(5,052)	(5,069)	(5,084)	(5,099)	(5,115)	
42		Increase	(189)	(188)	(188)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(189)	(190)	
43		(Decrease)													

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
55															
56	108500	ACCUM PROV FOR DEPRECIATION-TRANSMISSION	(105,038)	(105,440)	(105,841)	(106,243)	(106,645)	(107,047)	(107,448)	(107,849)	(108,249)	(108,649)	(108,995)	(109,152)	
57	108500	ACCUM PROV FOR DEPRECIATION-TRANSMISSION	(101,769)	(102,169)	(102,569)	(102,969)	(103,369)	(103,768)	(104,168)	(104,568)	(104,968)	(105,368)	(105,768)	(106,168)	
58			(3,269)	(3,271)	(3,272)	(3,258)	(3,259)	(3,259)	(3,260)	(3,180)	(3,156)	(6,443)	(4,499)	(4,484)	
59															
60	108700	ACCUM PROV FOR DEPRECIATION-GENERAL PLT	(6,725)	(6,759)	(6,790)	(6,822)	(6,858)	(6,888)	(6,916)	(6,950)	(6,985)	(7,021)	(7,048)	(7,070)	
61	108700	ACCUM PROV FOR DEPRECIATION-GENERAL PLT	(6,458)	(6,489)	(6,504)	(6,524)	(6,556)	(6,553)	(6,585)	(6,617)	(6,645)	(6,643)	(6,674)	(6,700)	
62			(267)	(270)	(286)	(298)	(300)	(335)	(331)	(333)	(340)	(378)	(374)	(370)	
63															
64	108800	RETIREMENT WORK IN PROGRESS	101	107	108	108	108	121	126	100	107	128	133	186	
65	108800	RETIREMENT WORK IN PROGRESS	53	55	59	64	69	76	90	94	102	94	161	116	
66			48	52	49	44	40	45	36	6	5	34	34	70	
67															
68															
69															
70	108900	ACCUM PROV FOR DEPRECIATION-RETIREMENTS	39,243	39,247	39,292	39,335	39,560	39,645	39,705	40,068	40,089	40,089	40,398	42,355	
71	108900	ACCUM PROV FOR DEPRECIATION-RETIREMENTS	36,620	37,021	37,075	37,079	37,154	37,158	37,157	37,517	37,680	37,485	39,919	40,127	
72			2,623	2,226	2,217	2,256	2,406	2,487	2,542	2,551	2,409	2,604	479	2,228	
73															
74															
75	111100	ACCUM PROV FOR AMORT-STATION TWO ASSETS	(17,848)	(17,979)	(18,105)	(18,235)	(18,367)	(18,309)	(18,446)	(18,581)	(18,717)	(18,852)	(18,989)	(19,124)	
76	111100	ACCUM PROV FOR AMORT-STATION TWO ASSETS	(16,296)	(16,427)	(16,562)	(16,693)	(16,559)	(16,945)	(17,077)	(17,217)	(17,349)	(17,478)	(17,610)	(17,742)	
77			(1,552)	(1,552)	(1,543)	(1,542)	(1,809)	(1,364)	(1,369)	(1,364)	(1,368)	(1,374)	(1,379)	(1,382)	
78															
79															
80	111900	ACCUM PROV FOR AMORT-RETIREMENTS	1,112	1,112	1,126	1,154	1,154	1,256	1,256	1,256	1,256	1,256	1,256	1,256	
81	111900	ACCUM PROV FOR AMORT-RETIREMENTS	422	422	422	422	422	678	666	666	666	733	733	733	
82			690	690	704	732	732	578	578	570	570	523	523	523	
83															
84															
85	123100	PATRONAGE CAPITAL FROM ASSOC COOPERATIVE	2,984	2,984	2,984	3,372	3,381	3,381	3,381	3,381	3,381	3,383	3,383	3,385	
86	123100	PATRONAGE CAPITAL FROM ASSOC COOPERATIVE	2,588	2,588	2,588	2,983	2,983	2,983	2,983	2,983	2,983	2,984	2,984	2,984	
87			396	396	396	399	398	398	398	398	398	399	399	401	
88															
89															
90	123200	OTHER INVESTMENTS IN ASSOC ORGANIZATIONS	685	685	685	685	685	685	685	685	685	685	685	685	
91	123200	OTHER INVESTMENTS IN ASSOC ORGANIZATIONS	685	685	685	685	685	685	685	685	685	685	685	685	
92															
93															
94															
95	124000	OTHER INVESTMENTS	15	15	15	15	15	15	15	15	15	15	15	15	
96	124000	OTHER INVESTMENTS	15	15	15	15	15	15	15	15	15	15	15	15	
97															
98															
99															
100	124500	LONG TERM INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	
101	124500	LONG TERM INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	
102															
103															
104															
105	128045	OTHER SPECIAL FUNDS-DSIL RES INVESTMENTS	180,583	186,829	186,829	186,829	186,829	186,829	186,829	186,829	186,829	186,829	186,829	186,829	
106	128045	OTHER SPECIAL FUNDS-DSIL RES INVESTMENTS	174,749	180,583	180,583	180,583	180,583	180,583	180,583	180,583	180,583	180,583	180,583	180,583	
107			5,834	6,246	6,246	6,246	6,246	6,246	6,246	6,246	6,246	6,246	6,246	6,246	
108															
109															
110	128850	OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	592	595	587	480	481	482	483	529	509	510	438	439	
111	128850	OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	202	187	487	488	490	648	651	653	656	632	635	590	
112			390	408	70	(8)	(9)	(166)	(168)	(124)	(147)	(122)	(197)	(151)	
113															
114															
115	128860	OTHER SPECIAL FUNDS-MARITIME COM.	0	0	0	0	0	0	0	0	0	0	0	59	
116	128860	OTHER SPECIAL FUNDS-MARITIME COM.	0	0	0	0	0	0	0	0	0	0	0	0	
117															
118															

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
119		(Decrease)													
120	131100	CASH-GENERAL	1	2	1	1	1	1	2	2	1	1	1	1	48
121	131100	CASH-GENERAL	2	1	1	1	1	(1)	1	1	1	14	1	1	1
122		Increase	(1)					2				(13)			47
123		(Decrease)													
124	131110	CASH-RIGHT OF WAY	1	1	1	1	1	1	1	1	1	1	1	1	1
125	131110	CASH-RIGHT OF WAY	1	1	1	1	1	1	1	1	1	1	1	1	1
126		Increase													
127		(Decrease)													
128	134100	SPECIAL DEPOSIT-TVA TRANS. RESERVATION	555	567	559	561	562	564	565	566	567	568	568	568	570
129	134100	SPECIAL DEPOSIT-TVA TRANS. RESERVATION	527	530	532	534	536	539	541	543	546	548	548	548	553
130		Increase	28	27	27	27	26	25	24	23	21	20	20	18	17
131		(Decrease)													
132	134200	SPECIAL DEPOSIT-CINERGY MARGIN CALL	0	0	0	0	0	0	0	0	0	0	0	0	0
133	134200	SPECIAL DEPOSIT-CINERGY MARGIN CALL	0	0	0	0	0	0	0	0	0	0	0	0	0
134		Increase													
135		(Decrease)													
136	135000	WORKING FUNDS	4	4	4	4	4	4	4	4	4	4	4	4	4
137	135000	WORKING FUNDS	4	4	4	4	4	4	4	4	4	4	4	4	4
138		Increase													
139		(Decrease)													
140	136000	TEMPORARY CASH INVESTMENTS	148,316	135,803	143,991	148,595	139,952	150,779	125,932	145,245	148,786	45,056	31,938	34,940	
141	136000	TEMPORARY CASH INVESTMENTS	95,934	100,243	108,227	117,806	127,576	135,736	141,675	140,093	148,364	150,755	137,219	146,938	
142		Increase	32,382	35,560	35,764	30,779	12,376	15,043	(15,743)	5,152	424	(105,699)	(105,281)	(111,998)	
143		(Decrease)													
144	142100	CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	22,594	18,359	17,018	20,240	20,776	19,002	17,452	17,067	18,936	18,019	17,062	16,526	
145	142100	CUSTOMER ACCOUNTS RECEIVABLE-ELECTRIC	15,598	24,478	23,817	23,771	22,154	23,116	22,275	23,391	23,615	22,159	23,279	21,605	
146		Increase	6,996	(6,119)	(6,799)	(3,533)	(1,378)	(4,114)	(4,823)	(6,324)	(4,679)	(4,140)	(6,217)	(5,079)	
147		(Decrease)													
148	143130	ACCTS REC-EMPLOYEES-OTHER	0	4	5	3	0	0	1	0	0	3	1	0	
149	143130	ACCTS REC-EMPLOYEES-OTHER	1	4	2	1	1	1	0	0	3	3	3	1	
150		Increase	(1)		3	2	(1)	(1)	1				(2)	(1)	
151		(Decrease)													
152	143131	ACCTS REC-EMPLOYEES-WIC	0	0	0	0	0	0	0	0	0	0	0	0	
153	143131	ACCTS REC-EMPLOYEES-WIC	0	0	0	0	0	0	0	0	0	0	0	0	
154		Increase													
155		(Decrease)													
156	143132	ACCTS REC-EMP COMPUTER ASSISTANCE PROGRAM	13	14	13	12	11	14	16	15	15	14	13	14	
157	143132	ACCTS REC-EMP COMPUTER ASSISTANCE PROGRAM	10	9	9	8	9	8	7	6	5	9	10	13	
158		Increase	3	5	4	4	2	6	9	9	10	5	3	1	
159		(Decrease)													
160	143200	OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	24	28	16	22	31	30	33	44	33	24	101	26	
161	143200	OTHER ACCOUNTS RECEIVABLE-MISCELLANEOUS	38	72	15	66	123	123	121	17	19	16	5	16	
162		Increase	(14)	(44)	1	26	(93)	(93)	(88)	27	14	8	96	10	
163		(Decrease)													
164	143420	ACCTS REC - WKE/TRANSMISSION	1	1	31	31	31	2	6	6	17	4	4	15	
165	143420	ACCTS REC - WKE/TRANSMISSION	356	280	337	337	345	220	220	101	111	(8)	(4)	5	
166		Increase	(355)	(279)	(306)	(306)	(348)	(218)	(214)	(95)	(94)	12	8	10	
167		(Decrease)													
168	143700	ACCTS REC-L G & E LEASE	441	65	29	34	66	72	82	119	96	242	46	142	
169	143700	ACCTS REC-L G & E LEASE	148	7	18	19	20	19	22	242	239	387	556	555	

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
183 Increase		293	58	11	15	46	53	60			(143)	(145)	(510)	(413)
184 (Decrease)									(123)					
185														
186 Test Year	143710	7	9	3	5	7	9	11	4	4	5	6	8	9
187 Prior Year	143710	29	28	31	5	8	11	13	15	17	20	20	4	6
188 Increase		(22)	(19)	(28)		(1)	(2)	(2)	(11)	(12)	(14)			
189 (Decrease)														
190														
191 Test Year	143720	2,773	1,995	1,564	881	881	881	881	881	881	881	881	881	881
192 Prior Year	143720	807	651	651	993	1,000	538	659	1,285	710	578	671	697	697
193 Increase		1,966	1,780	913	(112)	(119)	(343)	222	(1,288)	(710)	(578)	(671)	(697)	(697)
194 (Decrease)														
195														
196 Test Year	143725	0	0	0	72	5	555	1,434	1,844	1,514	552	1,734	1,914	1,914
197 Prior Year	143725	0	0	0	0	0	0	0	0	0	0	0	0	0
198 Increase		0	0	0	72	5	555	1,434	1,844	1,514	552	1,734	1,914	1,914
199 (Decrease)														
200														
201 Test Year	143800	459	499	539	580	267	199	239	278	318	358	398	437	437
202 Prior Year	143800	470	509	547	111	149	188	226	265	304	342	381	419	419
203 Increase		(11)	(10)	(8)	469	118	11	13	13	14	16	17	18	18
204 (Decrease)														
205														
206 Test Year	154100	768	736	736	751	745	750	752	717	747	726	727	685	685
207 Prior Year	154100	811	814	811	820	820	860	999	755	717	669	756	754	754
208 Increase		(43)	(78)	(75)	(69)	(75)	(110)	(247)	(38)	(30)	(57)	(29)	(69)	(69)
209 (Decrease)														
210														
211 Test Year	165100	2	354	376	335	283	250	222	180	140	95	50	8	8
212 Prior Year	165100	53	379	344	309	274	236	201	165	126	91	63	23	23
213 Increase		(51)	(25)	(32)	26	9	14	21	14	14	4	4	(13)	(15)
214 (Decrease)														
215														
216 Test Year	165300	0	6,888	6,888	6,888	0	0	0	0	0	0	0	0	0
217 Prior Year	165300	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520
218 Increase		(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)
219 (Decrease)														
220														
221 Test Year	165310	4,267	4,232	4,198	4,162	4,128	4,092	4,057	4,022	3,986	3,951	3,916	3,881	3,881
222 Prior Year	165310	4,688	4,652	4,620	4,584	4,550	4,514	4,479	4,444	4,408	4,373	4,338	4,303	4,303
223 Increase		(421)	(420)	(422)	(422)	(422)	(422)	(422)	(422)	(422)	(422)	(422)	(422)	(422)
224 (Decrease)														
225														
226 Test Year	165330	47	51	46	39	59	53	48	43	43	56	53	50	42
227 Prior Year	165330	33	46	44	49	27	53	53	38	40	40	41	43	51
228 Increase		14	5	2	(10)	32	32	5	5	16	16	12	7	7
229 (Decrease)														(9)
230														
231 Test Year	166350	77	0	0	0	77	77	77	77	77	77	77	77	0
232 Prior Year	166350	0	0	0	0	0	0	0	0	0	0	0	0	0
233 Increase		77	77	77	77	77	77	77	77	77	77	77	77	77
234 (Decrease)														
235														
236 Test Year	171000	370	530	639	255	300	362	237	261	287	260	280	43	42
237 Prior Year	171000	242	499	694	342	584	919	399	681	1,029	380	635	883	883
238 Increase		128	31	(55)	(87)	(284)	(557)	(162)	(420)	(742)	(120)	(592)	(841)	(841)
239 (Decrease)														
240														
241 Test Year	171045	12,349	954	1,978	3,073	4,133	5,227	6,287	5,266	6,047	0	0	0	0
242 Prior Year	171045	11,941	924	1,881	2,942	3,968	5,028	6,055	7,115	8,176	9,202	10,262	11,288	11,288
243 Increase		408	30	97	131	165	199	232	232	232	232	232	232	232
244 (Decrease)									(1,849)	(2,129)	(9,202)	(10,262)	(11,288)	(11,288)
245														
246 Test Year	173100	0	45	89	134	180	225	271	317	365	412	458	505	505

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
247	Prior Year	173100	0	47	94	142	190	237	284	327	371	418	464	508	
248	Increase			(2)	(5)	(8)	(10)	(12)	(13)	(10)	(6)	(6)	(6)	(3)	
249	(Decrease)														
250	Test Year	173200	0	0	0	0	0	0	0	0	0	0	0	0	
251	Prior Year	173200	49	49	49	49	49	49	49	49	49	49	49	49	0
252	Increase														
253	(Decrease)														
254	Test Year	174200	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	
255	Prior Year	174200	3	3	3	3	3	3	3	3	3	3	3	3	2
256	Increase														
257	(Decrease)														
258	Test Year	174300	2	2	2	2	2	2	2	2	2	2	2	2	2
259	Prior Year	174300	2	2	2	2	2	2	2	2	2	2	2	2	2
260	Increase														
261	(Decrease)														
262	Test Year	181100	789	784	780	776	771	767	762	758	753	749	744	740	
263	Prior Year	181100	842	838	834	829	825	820	816	811	807	802	798	793	
264	Increase														
265	(Decrease)														
266	Test Year	183000	(53)	(54)	(54)	(53)	(54)	(53)	(54)	(53)	(54)	(53)	(54)	(53)	
267	Prior Year	183000	588	583	584	574	588	605	609	677	692	696	612	616	
268	Increase														
269	(Decrease)														
270	Test Year	183000	167	172	215	160	218	227	588	616	652	588	629	436	
271	Prior Year	183000	391	381	349	414	370	378	21	61	40	108	180	180	
272	Increase														
273	(Decrease)														
274	Test Year	184100	0	0	0	0	0	0	0	0	0	0	0	0	
275	Prior Year	184100	0	0	0	0	0	0	0	0	0	0	0	0	
276	Increase														
277	(Decrease)														
278	Test Year	184200	0	0	0	0	0	0	0	0	0	0	0	0	
279	Prior Year	184200	0	0	0	0	0	0	0	0	0	0	0	0	
280	Increase														
281	(Decrease)														
282	Test Year	184300	0	0	0	0	0	0	0	0	0	0	0	0	
283	Prior Year	184300	(3)	3	0	0	0	0	0	0	0	0	0	0	
284	Increase														
285	(Decrease)														
286	Test Year	184300	0	0	0	0	0	0	0	0	0	0	0	0	
287	Prior Year	184300	0	0	0	0	0	0	0	0	0	0	0	0	
288	Increase														
289	(Decrease)														
290	Test Year	184301	0	0	0	0	0	0	0	0	0	0	0	0	
291	Prior Year	184301	0	0	0	0	0	0	0	0	0	0	0	0	
292	Increase														
293	(Decrease)														
294	Test Year	184303	0	0	0	0	0	0	0	0	0	0	0	0	
295	Prior Year	184303	0	0	0	0	0	0	0	0	0	0	0	0	
296	Increase														
297	(Decrease)														
298	Test Year	184316	0	0	0	0	0	0	0	0	0	0	0	0	
299	Prior Year	184316	0	0	0	0	0	0	0	0	0	0	0	0	
300	Increase														
301	(Decrease)														
302	Test Year	184320	0	0	0	0	0	0	0	0	0	0	0	0	
303	Prior Year	184320	0	0	0	0	0	0	0	0	0	0	0	0	
304	Increase														
305	(Decrease)														
306	Test Year	184320	0	0	0	0	0	0	0	0	0	0	0	0	
307	Prior Year	184320	0	0	0	0	0	0	0	0	0	0	0	0	
308	Increase														
309	(Decrease)														
310	Test Year														

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
311		TRANSPORTATION EXPENSE-VEHICLE 238	0	0	0	0	0	0	0	0	0	0	0	0	0
312	184338	TRANSPORTATION EXPENSE-VEHICLE 238	0	0	0	0	0	0	0	0	0	0	0	0	0
313	184338	TRANSPORTATION EXPENSE-VEHICLE 238	0	0	0	0	0	0	0	0	0	0	0	0	0
314		Increase													
315		(Decrease)													
316	184339	TRANSPORTATION EXPENSE-VEHICLE 239	0	0	0	0	0	0	0	0	0	0	0	0	0
317	184339	TRANSPORTATION EXPENSE-VEHICLE 239	0	0	0	0	0	0	0	0	0	0	0	0	0
318		Increase													
319		(Decrease)													
320	184348	TRANSPORTATION EXPENSE-VEHICLE 248	0	0	0	0	0	0	0	0	0	0	0	0	0
321	184348	TRANSPORTATION EXPENSE-VEHICLE 248	0	0	0	0	0	0	0	0	0	0	0	0	0
322		Increase													
323		(Decrease)													
324	184353	TRANSPORTATION EXPENSE-VEHICLE 253	0	0	0	0	0	0	0	0	0	0	0	0	0
325	184353	TRANSPORTATION EXPENSE-VEHICLE 253	0	0	0	0	0	0	0	0	0	0	0	0	0
326	184353	TRANSPORTATION EXPENSE-VEHICLE 253	0	0	0	0	0	0	0	0	0	0	0	0	0
327		Increase													
328		(Decrease)													
329	184375	TRANSPORTATION EXPENSE-VEHICLE 275	0	0	0	0	0	0	0	0	0	0	0	0	0
330	184375	TRANSPORTATION EXPENSE-VEHICLE 275	0	0	0	0	0	0	0	0	0	0	0	0	0
331	184375	TRANSPORTATION EXPENSE-VEHICLE 275	0	0	0	0	0	0	0	0	0	0	0	0	0
332		Increase													
333		(Decrease)													
334	184376	TRANSPORTATION EXPENSE-VEHICLE 76	0	0	0	0	0	0	0	0	0	0	0	0	0
335	184376	TRANSPORTATION EXPENSE-VEHICLE 76	0	0	0	0	0	0	0	0	0	0	0	0	0
336	184376	TRANSPORTATION EXPENSE-VEHICLE 76	0	0	0	0	0	0	0	0	0	0	0	0	0
337		Increase													
338		(Decrease)													
339	184400	CLEARING ACCOUNT - PURCHASING CARD	0	39	31	39	25	25	33	26	19	25	36	22	22
340	184400	CLEARING ACCOUNT - PURCHASING CARD	0	39	35	35	25	46	32	47	40	32	42	30	30
341	184400	CLEARING ACCOUNT - PURCHASING CARD	30	39	35	14	14	21	1	10	21	21	7	6	6
342		Increase	(30)			(4)									
343		(Decrease)													
344	184500	CLEARING ACCOUNT - STAT TWO SWITCHYARD	0	0	0	0	0	0	0	0	0	0	0	0	0
345	184500	CLEARING ACCOUNT - STAT TWO SWITCHYARD	0	0	0	0	0	0	0	0	0	0	0	0	0
346	184500	CLEARING ACCOUNT - STAT TWO SWITCHYARD	0	0	0	0	0	0	0	0	0	0	0	0	0
347		Increase													
348		(Decrease)													
349	186200	DEFERRED DEBIT-SEPA ENERGY USAGE	0	0	0	0	0	0	0	0	0	0	0	0	0
350	186200	DEFERRED DEBIT-SEPA ENERGY USAGE	105	(19)	0	0	0	0	0	0	0	0	0	0	0
351	186200	DEFERRED DEBIT-SEPA ENERGY USAGE	105	19	0	0	0	0	0	0	0	0	0	0	0
352		Increase	(105)												
353		(Decrease)													
354	186300	DEFERRED DEBIT-POSTRETIREMENT BENEFITS	1,930	0	0	0	0	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930
355	186300	DEFERRED DEBIT-POSTRETIREMENT BENEFITS	1,930	0	0	0	0	0	0	0	0	0	0	0	0
356	186300	DEFERRED DEBIT-POSTRETIREMENT BENEFITS	1,930	0	0	0	0	0	0	0	0	0	0	0	0
357		Increase													
358		(Decrease)													
359	186500	DEFERRED DEBIT-MARKETING PMT/SETTLEMENT	16,069	15,986	15,902	15,818	15,735	15,651	15,567	15,483	15,400	15,316	15,232	15,149	15,149
360	186500	DEFERRED DEBIT-MARKETING PMT/SETTLEMENT	17,074	16,990	16,906	16,823	16,739	16,655	16,572	16,488	16,404	16,320	16,237	16,153	16,153
361	186500	DEFERRED DEBIT-MARKETING PMT/SETTLEMENT	17,074	16,990	16,906	16,823	16,739	16,655	16,572	16,488	16,404	16,320	16,237	16,153	16,153
362		Increase	(1,005)	(1,004)	(1,004)	(1,005)	(1,004)	(1,004)	(1,005)	(1,005)	(1,004)	(1,004)	(1,005)	(1,004)	(1,004)
363		(Decrease)													
364	186600	DEFERRED DEBIT-KE-UNREGULATED ACTIVITIES	0	0	0	0	0	0	0	0	0	0	0	0	0
365	186600	DEFERRED DEBIT-KE-UNREGULATED ACTIVITIES	0	0	0	0	0	0	0	0	0	0	0	0	0
366	186600	DEFERRED DEBIT-KE-UNREGULATED ACTIVITIES	0	0	0	0	0	0	0	0	0	0	0	0	0
367		Increase													
368		(Decrease)													
369	186700	DEFERRED DEBIT-HANSON SITE-LEASE	207	207	206	206	205	205	204	204	203	203	202	202	202
370	186700	DEFERRED DEBIT-HANSON SITE-LEASE	213	212	212	211	211	210	210	209	209	208	208	208	208
371	186700	DEFERRED DEBIT-HANSON SITE-LEASE	213	212	212	211	211	210	210	209	209	208	208	208	208
372		Increase	(6)	(5)	(5)	(6)	(6)	(5)	(5)	(6)	(6)	(5)	(6)	(6)	(6)
373		(Decrease)													
374		(Decrease)													

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
375														
376	DEFERRED DEBIT-UNAMORT. LOSS BOA BUY-OUT	0	0	0	0	0	0	0	389	387	77,001	76,668	76,334	
377	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	
378	DEFERRED DEBIT-UNAMORT. LOSS BOA BUY-OUT	0	0	0	0	0	0	0	389	387	77,001	76,668	76,334	
379	Increase													
380	(Decrease)													
381	ACCUMULATED DEFERRED INCOME TAXES	5,035	5,112	5,112	5,112	5,035	5,035	5,855	5,855	5,855	6,255	6,255	6,332	
382	Prior Year	4,790	4,688	4,790	4,988	4,988	4,988	5,088	5,088	5,092	5,092	5,092	5,092	
383	ACCUMULATED DEFERRED INCOME TAXES	245	424	322	124	47	47	767	767	763	1,163	1,163	1,240	
384	Increase													
385	(Decrease)													
386	MEMBERSHIPS ISSUED	0	0	0	0	0	0	0	0	0	0	0	0	
387	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	
388	MEMBERSHIPS ISSUED	0	0	0	0	0	0	0	0	0	0	0	0	
389	Increase													
390	(Decrease)													
391	PATRONS CAPITAL CREDITS	(415,385)	(415,385)	(415,385)	(415,385)	(415,385)	(415,385)	(415,385)	(415,385)	(415,385)	(461,086)	(461,086)	(461,086)	
392	Prior Year	(331,835)	(331,835)	(331,835)	(331,835)	(331,835)	(331,835)	(331,835)	(331,835)	(383,453)	(415,385)	(415,385)	(415,385)	
393	PATRONS CAPITAL CREDITS	(83,550)	(83,550)	(83,550)	(83,550)	(83,550)	(83,550)	(83,550)	(83,550)	(31,932)	(45,701)	(45,701)	(45,701)	
394	Increase													
395	(Decrease)													
396	PATRONAGE CAPITAL ASSIGNABLE	415,385	415,385	415,385	415,385	415,385	415,385	415,385	415,385	415,385	461,086	461,086	461,086	
397	Prior Year	331,835	331,835	331,835	331,835	331,835	331,835	331,835	331,835	383,453	415,385	415,385	415,385	
398	PATRONAGE CAPITAL ASSIGNABLE	83,550	83,550	83,550	83,550	83,550	83,550	83,550	83,550	31,932	45,701	45,701	45,701	
399	Increase													
400	(Decrease)													
401	DONATED CAPITAL	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	
402	Prior Year	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	(764)	
403	DONATED CAPITAL													
404	Increase													
405	(Decrease)													
406	CONSUMERS CONTRIBUTION FOR DEBT SERVICE	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	
407	Prior Year	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	(3,681)	
408	CONSUMERS CONTRIBUTION FOR DEBT SERVICE													
409	Increase													
410	(Decrease)													
411	OPERATING MARGINS	260,492	258,504	256,905	252,913	249,913	249,913	246,648	245,594	245,410	242,627	240,448	239,092	
412	Prior Year	286,356	284,744	280,832	275,809	272,069	270,484	269,747	268,602	268,566	266,778	264,787	261,972	
413	OPERATING MARGINS	(27,866)	(26,240)	(23,927)	(22,896)	(22,663)	(22,801)	(23,099)	(23,008)	(23,156)	(24,151)	(24,339)	(22,880)	
414	Increase													
415	(Decrease)													
416	OPERATING MARGINS-PENSION LIABILITY	3,943	4,805	4,805	4,805	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	
417	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	
418	OPERATING MARGINS-PENSION LIABILITY	3,943	4,805	4,805	4,805	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	
419	Increase													
420	(Decrease)													
421	NONOPERATING MARGINS	(85,854)	(87,442)	(88,893)	(90,422)	(91,775)	(93,160)	(94,504)	(95,592)	(96,626)	(97,670)	(97,714)	(97,782)	
422	Prior Year	(66,543)	(68,055)	(69,434)	(71,003)	(72,573)	(74,237)	(75,874)	(77,564)	(79,281)	(80,960)	(82,600)	(84,190)	
423	NONOPERATING MARGINS	(19,311)	(19,387)	(19,459)	(19,419)	(19,202)	(18,923)	(18,630)	(17,986)	(17,345)	(16,710)	(15,114)	(13,592)	
424	Increase													
425	(Decrease)													
426	OTHER MARGINS & EQUITIES-PRIOR PERIODS	0	0	0	0	0	0	0	0	0	0	0	0	
427	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	
428	OTHER MARGINS & EQUITIES-PRIOR PERIODS													
429	Increase													
430	(Decrease)													
431	LONG-TERM DEBT-GREEN RIVER COAL SETTLEME	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	
432	Prior Year	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	
433	LONG-TERM DEBT-GREEN RIVER COAL SETTLEME	47	47	47	47	47	47	47	47	47	45	45	45	
434	Increase													
435	(Decrease)													
436	LEM SETTLEMENT PROMISSORY NOTE	(16,204)	(16,116)	(16,116)	(16,071)	(16,027)	(15,982)	(15,936)	(15,891)	(15,845)	(15,799)	(15,752)	(15,705)	
437	Prior Year	(16,708)	(16,667)	(16,626)	(16,585)	(16,544)	(16,503)	(16,461)	(16,419)	(16,376)	(16,333)	(16,291)	(16,247)	
438	LEM SETTLEMENT PROMISSORY NOTE	504	507	510	514	517	521	525	528	531	534	539	542	
	Increase													

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
(Decrease)														
439														
440														
441	LONG-TERM DEBT-DEF SIL LEASE OBLIGATIONS	224145	(171,207)	(177,792)	(177,792)	(177,792)	(177,792)	(177,792)	(126,873)	(126,873)	(171,207)	(171,207)	(171,207)	0
442	LONG-TERM DEBT-DEF SIL LEASE OBLIGATIONS	224145	(165,056)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	(171,207)	0
443	Increase								44,334	44,334	171,207	171,207	171,207	
444	(Decrease)													
445														
446	LONG-TERM DEBT-OHIO COUNTY NOTE	224147	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	0
447	LONG-TERM DEBT-OHIO COUNTY NOTE	224147	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	(142,100)	0
448	Increase													
449	(Decrease)													
450														
451	PMCC PROMISSORY NOTE	224148	0	0	0	0	0	0	0	0	(12,360)	(12,360)	(12,360)	0
452	PMCC PROMISSORY NOTE	224148	0	0	0	0	0	0	0	0	0	0	0	0
453	Increase													
454	(Decrease)													
455														
456	NEW RUS NOTE	224350	(804,098)	(795,649)	(795,649)	(795,649)	(787,197)	(787,197)	(778,746)	(778,746)	(778,746)	(765,297)	(765,297)	0
457	NEW RUS NOTE	224350	(799,769)	(807,291)	(807,291)	(807,291)	(814,630)	(814,630)	(815,549)	(815,549)	(815,549)	(804,098)	(804,098)	0
458	Increase													
459	(Decrease)													
460														
461	RUS ARVP NOTE	224360	(99,290)	(99,290)	(99,121)	(100,551)	(100,025)	(101,471)	(101,471)	(100,824)	(102,298)	(102,298)	(102,298)	0
462	RUS ARVP NOTE	224360	(94,391)	(94,391)	(94,186)	(95,534)	(95,534)	(96,739)	(96,739)	(96,537)	(97,949)	(97,949)	(97,949)	0
463	Increase													
464	(Decrease)													
465														
466	ACCUMULATED PROVISION-DEF COMP	228300	0	0	0	0	0	0	0	0	0	0	0	0
467	ACCUMULATED PROVISION-DEF COMP	228300	0	0	0	0	0	0	0	0	0	0	0	0
468	Increase													
469	(Decrease)													
470														
471	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	228310	(345)	(360)	(362)	(365)	(371)	(373)	(380)	(383)	(386)	(388)	(391)	0
472	ACCUMULATED PROVISION-SICK LEAVE BENEFIT	228310	(294)	(316)	(319)	(321)	(327)	(330)	(333)	(335)	(337)	(340)	(342)	0
473	Increase													
474	(Decrease)													
475														
476	ACCUM PROV-POST RETIREMENT BENEFITS	228320	(2,723)	(3,915)	(3,913)	(3,929)	(2,813)	(2,845)	(2,882)	(2,869)	(2,886)	(2,909)	(2,924)	0
477	ACCUM PROV-POST RETIREMENT BENEFITS	228320	(3,115)	(3,811)	(3,829)	(3,846)	(3,869)	(3,909)	(3,929)	(3,958)	(3,963)	(3,952)	(3,958)	0
478	Increase													
479	(Decrease)													
480														
481	ACCUM PROV-MEDICAL INSURANCE	228330	(14)	(136)	(18)	(39)	(31)	(136)	(265)	(42)	(37)	(56)	(49)	0
482	ACCUM PROV-MEDICAL INSURANCE	228330	(11)	(27)	(23)	(13)	(9)	(20)	(16)	(34)	(28)	(47)	(37)	0
483	Increase													
484	(Decrease)													
485														
486	ACCUM PROV-DENTAL INSURANCE	228340	0	(9)	0	0	0	(7)	(16)	0	0	1	0	0
487	ACCUM PROV-DENTAL INSURANCE	228340	0	(1)	0	0	0	0	0	(1)	0	(1)	(1)	0
488	Increase													
489	(Decrease)													
490														
491	ACCUM PROV-POSTEMPLOYMENT BENEFITS	228350	(117)	(120)	(115)	(114)	(112)	(115)	(118)	(109)	(108)	(108)	(107)	0
492	ACCUM PROV-POSTEMPLOYMENT BENEFITS	228350	(92)	(91)	(89)	(90)	(87)	(87)	(86)	(86)	(85)	(84)	(83)	0
493	Increase													
494	(Decrease)													
495														
496	NOTES PAYABLE - NRUCFC	231100	0	0	0	0	0	0	0	0	0	0	0	0
497	NOTES PAYABLE - NRUCFC	231100	0	0	0	0	0	0	0	0	0	0	0	0
498	Increase													
499	(Decrease)													
500														
501	VOUCHERS PAYABLE-GENERAL FUND	232100	(974)	(988)	(553)	(645)	(340)	(973)	(468)	(169)	(398)	(326)	(151)	0
502	VOUCHERS PAYABLE-GENERAL FUND	232100	(188)	(371)	(672)	(199)	(176)	(1,096)	(248)	(361)	(49)	(327)	(88)	0

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
503	Increase				119										
504	(Decrease)		(786)	(627)		(346)		(164)	123						
505	Test Year									(220)					
506	Prior Year	232300	(1,809)	(250)	(463)	(240)	(268)	(503)	25,822	(450)	(247)	(559)	(429)	(1,242)	
507	Increase	232300	(1,628)	(297)	(417)	(214)	(221)	(245)	(248)	(228)	(275)	(229)	(214)	(228)	
508	Increase			47					26,070		28				
509	(Decrease)		(181)		(46)		(47)	(258)		(222)		(330)	(215)	(1,014)	
510	Test Year														
511	Prior Year	232301	(13,037)	(9,273)	(8,599)	(9,372)	(9,106)	(9,143)	(8,863)	(9,059)	(9,971)	(8,894)	(8,500)	(8,551)	
512	Increase	232301	(9,219)	(14,006)	(13,410)	(13,144)	(12,343)	(14,879)	(15,002)	(15,835)	(16,720)	(14,741)	(12,446)	(12,715)	
513	(Decrease)		(3,818)	4,733	4,811	3,772	3,237	5,736	6,139	6,776	6,749	5,847	3,946	4,164	
514	Test Year														
515	Prior Year	232302	(42)	(3)	22	(361)	(35)	(343)	(312)	(430)	(1,423)	(568)	(148)	(21)	
516	Increase	232302	(98)	(78)	(159)	(213)	(301)	(333)	(366)	(447)	(410)	(435)	(844)	(187)	
517	(Decrease)		56	75	181	(148)	266	(10)	34	17	(1,013)	(133)	696	166	
518	Test Year														
519	Prior Year	232305	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	
520	Increase	232305	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	(25)	
521	(Decrease)														
522	Test Year														
523	Prior Year	232306	0	0	0	0	0	0	0	0	0	0	0	0	
524	Increase	232306	0	0	0	0	0	0	0	0	0	0	0	0	
525	(Decrease)														
526	Test Year														
527	Prior Year	232307	0	0	0	0	0	0	0	0	0	0	0	0	
528	Increase	232307	0	0	0	0	0	0	0	0	0	0	0	0	
529	(Decrease)														
530	Test Year														
531	Prior Year	232600	(138)	(4,910)	(4,995)	(5,080)	(620)	(605)	(691)	(799)	(866)	(972)	(1,083)	(1,172)	
532	Increase	232600	0	(109)	(197)	(285)	(374)	(487)	(579)	(673)	(791)	(866)	(1,007)	(1,103)	
533	(Decrease)		(138)	(4,801)	(4,798)	(4,795)	(146)	(118)	(112)	(126)	(95)	(86)	(76)	(69)	
534	Test Year														
535	Prior Year	232601	0	(1)	(1)	(1)	(2)	(1)	(1)	(5)	(1)	(1)	(1)	(1)	
536	Increase	232601	0	0	0	0	0	0	0	0	0	0	0	0	
537	(Decrease)														
538	Test Year														
539	Prior Year	232602	(8)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	
540	Increase	232602	(7)	(11)	(12)	(5)	(5)	(8)	(6)	(8)	(5)	(5)	(9)	(8)	
541	(Decrease)		(1)	6	7	(114)	(5)	3	3	3	(2)		4	3	
542	Test Year														
543	Prior Year	232700	(340)	(351)	(62)	(107)	(27)	(194)	(225)	(205)	(125)	(145)	(95)	(217)	
544	Increase	232700	(443)	(353)	(146)	(125)	(135)	(151)	(263)	(327)	(249)	(289)	(1,794)	(532)	
545	(Decrease)		103	2	84	18	108	(43)	38	122	124	144	1,699	315	
546	Test Year														
547	Prior Year	232710	(682)	(684)	(521)	(551)	(626)	(656)	(630)	(661)	(116)	(239)	(39)	(38)	
548	Increase	232710	(393)	(391)	(401)	(417)	(445)	(523)	(592)	(628)	(691)	(593)	(659)	(646)	
549	(Decrease)		(289)	(273)	(120)	(114)	(181)	(133)	(38)	(33)	575	354	620	608	
550	Test Year														
551	Prior Year	232750	0	0	0	0	0	0	0	0	0	0	0	0	
552	Increase	232750	0	0	0	0	0	0	0	0	0	0	0	0	
553	(Decrease)														
554	Test Year														
555	Prior Year	232751	(611)	(611)	(901)	(927)	(1,010)	(1,024)	(1,112)	(933)	(974)	(982)	(981)	(995)	

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
567	Prior Year	232751	(231)	(334)	(642)	(363)	(363)	(353)	(164)	(580)	(587)	(597)	(608)	(611)	
568	Increase		(380)	(277)	(259)	(564)	(647)	(671)	(948)	(353)	(387)	(385)	(373)	(384)	
569	(Decrease)														
570	Prior Year	232900	(304)	(316)	(322)	(293)	(289)	(322)	(428)	(436)	(498)	(520)	(306)	(283)	
571	Increase	232900	(352)	(366)	(401)	(413)	(531)	(539)	(575)	(557)	(493)	(370)	(229)	(320)	
572	(Decrease)		48	50	79	120	232	217	147	121	(5)	(180)	(77)	37	
573	Prior Year	235000	(434)	(435)	(436)	(437)	(438)	(439)	(439)	(439)	(440)	(441)	(441)	(442)	
574	Increase	235000	(678)	(681)	(683)	(686)	(689)	(692)	(695)	(696)	(428)	(430)	(431)	(433)	
575	(Decrease)		244	246	247	249	251	252	256	259	(12)	(11)	(10)	(9)	
576	Prior Year	236100	(922)	(1,133)	(1,345)	(642)	(839)	(1,050)	(1,259)	(1,470)	(186)	(372)	(583)	(795)	
577	Increase	236100	(155)	(317)	(409)	(606)	(804)	(1,007)	(1,207)	(1,410)	(1,613)	(311)	(514)	(717)	
578	(Decrease)		(767)	(816)	(936)	(36)	(35)	(43)	(52)	(60)	1,427	(61)	(69)	(78)	
579	Prior Year	236200	(2)	(6)	(6)	(6)	(6)	0	0	0	0	0	0	0	
580	Increase	236200	(1)	(5)	(6)	(6)	(6)	0	0	0	0	0	0	0	
581	(Decrease)														
582	Prior Year	236300	(49)	(25)	(14)	(12)	(24)	(12)	(12)	(23)	(11)	(11)	(11)	(10)	
583	Increase	236300	(34)	(21)	(22)	(13)	(11)	(23)	(11)	(10)	(10)	(10)	(10)	(11)	
584	(Decrease)		(15)	(4)	(4)	1	(13)	11	(1)	(1)	(1)	(1)	(1)	1	
585	Prior Year	236400	(1)	(4)	(5)	(5)	(5)	0	0	0	0	0	0	0	
586	Increase	236400	(1)	(4)	(4)	(4)	(4)	0	0	0	0	0	0	0	
587	(Decrease)														
588	Prior Year	236500	(8)	(2)	(4)	(2)	(3)	(16)	(3)	(8)	(8)	(8)	(9)	(9)	
589	Increase	236500	(4)	(1)	(1)	(3)	(2)	(2)	(34)	(1)	(3)	(1)	(5)	(3)	
590	(Decrease)														
591	Prior Year	236600	(102)	0	(102)	0	0	0	0	0	0	0	0	0	
592	Increase	236600	102	102	102	102	102	102	102	102	102	102	102	102	
593	(Decrease)														
594	Prior Year	237100	0	0	0	0	0	0	0	0	0	0	0	0	
595	Increase	237100	0	0	0	0	0	0	0	0	0	0	0	0	
596	(Decrease)														
597	Prior Year	237141	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	
598	Increase	237141	1	1	1	1	1	1	1	1	1	1	1	1	
599	(Decrease)														
600	Prior Year	237145	(12,684)	(980)	(2,033)	(3,159)	(4,248)	(5,374)	(6,463)	(5,419)	(6,223)	(9,451)	(10,541)	(11,595)	
601	Increase	237145	(12,255)	(949)	(1,932)	(3,022)	(4,076)	(5,165)	(6,219)	(7,308)	(8,397)	(9,451)	(10,541)	(11,595)	
602	(Decrease)		(429)	(31)	(101)	(137)	(172)	(209)	(244)	(289)	(334)	(379)	(424)	(469)	
603	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
604	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
605	(Decrease)														
606	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
607	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
608	(Decrease)														
609	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
610	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
611	(Decrease)														
612	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
613	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
614	(Decrease)														
615	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
616	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
617	(Decrease)														
618	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
619	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
620	(Decrease)														
621	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
622	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
623	(Decrease)														
624	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
625	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
626	(Decrease)														
627	Prior Year	237148	0	0	0	0	0	0	0	0	0	0	0	0	
628	Increase	237148	0	0	0	0	0	0	0	0	0	0	0	0	
629	(Decrease)														
630	Total														

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
631	237150	ACCRUED INTEREST-NEW RUS NOTE	(7,414)	(2,251)	(4,523)	(7,048)	(2,233)	(4,717)	(7,075)	(2,318)	(4,760)	(7,078)	(2,254)	(4,508)	
632	237150	ACCRUED INTEREST-NEW RUS NOTE	(7,247)	(2,323)	(4,509)	(7,082)	(2,219)	(4,828)	(7,307)	(2,353)	(4,956)	(7,450)	(2,428)	(4,857)	
633		Increase		72		34		111	232	35	206	372	174	349	
634		(Decrease)	(167)		(14)		(14)								
635	237160	ACCRUED INTEREST-RUS ARVP NOTE	0	(488)	(944)	0	(478)	(971)	0	(498)	(995)	0	(502)	(988)	
636	237160	ACCRUED INTEREST-RUS ARVP NOTE	0	(465)	(884)	0	(455)	(926)	0	(476)	(952)	0	(482)	(949)	
637		Increase		(23)	(60)		(23)	(45)		(22)	(43)		(20)	(39)	
638		(Decrease)													
639	237600	INTEREST ACCRUED-OHIO COUNTY NOTES	(379)	(695)	(1,064)	(1,831)	(1,486)	(1,831)	(394)	(890)	(1,313)	(1,750)	(1,748)	(2,271)	
640	237600	INTEREST ACCRUED-OHIO COUNTY NOTES	(365)	(592)	(772)	(944)	(1,168)	(1,154)	(232)	(458)	(692)	(859)	(1,078)	(1,272)	
641		Increase	(14)	(103)	(292)	(887)	(318)	(677)	(162)	(432)	(621)	(892)	(670)	(999)	
642		(Decrease)													
643	241100	TAX COLLECTIONS PAYABLE-FEDERAL INCOME	(61)	(45)	(25)	(23)	(46)	(25)	(25)	(50)	(24)	(25)	(25)	(24)	
644	241100	TAX COLLECTIONS PAYABLE-FEDERAL INCOME	(23)	(37)	(38)	(28)	(20)	(45)	(21)	(20)	(20)	(21)	(44)	(29)	
645		Increase	(38)	(6)	13	5	(26)	20	(4)	(30)	(4)	(4)	17	5	
646		(Decrease)													
647	241200	TAX COLLECTIONS PAYABLE-STATE INCOME-KY	(27)	(65)	(22)	(21)	(28)	(22)	(21)	(29)	(36)	(23)	(29)	(21)	
648	241200	TAX COLLECTIONS PAYABLE-STATE INCOME-KY	(20)	(52)	(35)	(20)	(18)	(25)	(21)	(19)	(25)	(19)	(26)	(21)	
649		Increase	(7)	(13)	13	1	(10)	3	(10)	(10)	(11)	(4)	(3)		
650		(Decrease)													
651	241210	TAX COLLECTIONS PAYABLE-STATE INCOME-IND	(5)	(6)	(4)	(4)	(5)	(5)	(5)	(6)	(5)	(5)	(5)	(5)	
652	241210	TAX COLLECTIONS PAYABLE-STATE INCOME-IND	(4)	(7)	(5)	(4)	(4)	(5)	(4)	(4)	(4)	(5)	(4)	(5)	
653		Increase	(1)	(1)	1	1	(1)	1	(1)	(2)	(2)	(1)	(1)		
654		(Decrease)													
655	241300	TAX COLLECTIONS PAYABLE-FICA	(24)	(25)	(14)	(12)	(24)	(12)	(12)	(23)	(11)	(11)	(11)	(10)	
656	241300	TAX COLLECTIONS PAYABLE-FICA	(12)	(21)	(22)	(13)	(11)	(23)	(11)	(10)	(10)	(10)	(19)	(11)	
657		Increase	(12)	(4)	8	1	(13)	11	(1)	(13)	(1)	(1)	8	1	
658		(Decrease)													
659	241400	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	0	0	0	0	0	0	0	0	0	0	0	0	
660	241400	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	0	0	0	0	0	0	0	0	0	0	0	0	
661		Increase													
662	241410	TAX COLLECTIONS PAYABLE-OHIO CO-OCCP	0	0	0	0	0	0	0	0	0	0	0	0	
663	241410	TAX COLLECTIONS PAYABLE-OHIO CO-OCCP	0	0	0	0	0	0	0	0	0	0	0	0	
664		Increase													
665		(Decrease)													
666	241420	TAX COLLECTIONS PAYABLE-MCCRACKEN CO-OCC	0	0	0	0	0	0	0	0	0	0	0	0	
667	241420	TAX COLLECTIONS PAYABLE-MCCRACKEN CO-OCC	0	0	0	0	0	0	0	0	0	0	0	0	
668		Increase													
669		(Decrease)													
670	241430	TAX COLLECTIONS PAYABLE-HENDERSON-CITY	(9)	(14)	(7)	(7)	(9)	(8)	(7)	(7)	(9)	(8)	(8)	(8)	
671	241430	TAX COLLECTIONS PAYABLE-HENDERSON-CITY	(7)	(11)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(6)	(8)	
672		Increase	(2)	(3)	(3)	(3)	(2)	(1)	(1)	(2)	(1)	(1)	(2)	(1)	
673		(Decrease)													
674	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
675	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
676		Increase													
677		(Decrease)													
678	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
679	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
680		Increase													
681		(Decrease)													
682	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
683	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
684		Increase													
685		(Decrease)													
686	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
687	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
688		Increase													
689		(Decrease)													
690	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
691	241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	0	0	0	0	0	0	0	0	0	0	0	0	
692		Increase													
693		(Decrease)													
694		(Decrease)													

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
695															
696	241460	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
697	241460	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
698		Increase													
699		(Decrease)													
700															
701	241470	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
702	241470	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
703		Increase													
704		(Decrease)													
705	241480	TAX COLLECTIONS PAYABLE-DAVISS-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
706	241480	TAX COLLECTIONS PAYABLE-DAVISS-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
707		Increase													
708		(Decrease)													
709															
710	241490	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
711	241490	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
712		Increase													
713		(Decrease)													
714															
715	241500	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
716	241500	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
717		Increase													
718		(Decrease)													
719															
720	241510	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
721	241510	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
722		Increase													
723		(Decrease)													
724															
725	241520	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
726	241520	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
727		Increase													
728		(Decrease)													
729															
730	241530	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
731	241530	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
732		Increase													
733		(Decrease)													
734															
735	241540	TAX COLLECTIONS PAYABLE-UNION-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
736	241540	TAX COLLECTIONS PAYABLE-UNION-COUNTY	0	0	0	0	0	0	0	0	0	0	0	0	0
737		Increase													
738		(Decrease)													
739															
740	241550	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
741	241550	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
742		Increase													
743		(Decrease)													
744															
745	242200	ACCRUED PAYROLL	(504)	(97)	(97)	(102)	(99)	(97)	(98)	(100)	(104)	(95)	(103)	(110)	(99)
746	242200	ACCRUED PAYROLL	(371)	(79)	(79)	(81)	(81)	(82)	(99)	(88)	(91)	(89)	(91)	(95)	(110)
747		Increase													
748		(Decrease)													
749			(133)	(18)	(18)	(21)	(15)	(15)	1	(12)	(13)	(6)	(12)	(15)	
750															
751	242310	ACCRUED VACATIONS	(818)	(968)	(968)	(1,022)	(1,047)	(1,065)	(1,068)	(1,073)	(1,075)	(1,079)	(1,097)	(1,107)	(1,101)
752	242310	ACCRUED VACATIONS	(696)	(749)	(749)	(768)	(781)	(787)	(792)	(776)	(788)	(807)	(845)	(849)	(844)
753		Increase													
754		(Decrease)	(120)	(219)	(219)	(254)	(266)	(278)	(276)	(297)	(287)	(272)	(252)	(259)	(257)
755															
756	242320	ACCRUED HOLIDAYS	0	0	0	0	0	0	0	0	0	0	0	0	0
757	242320	ACCRUED HOLIDAYS	0	0	0	0	0	0	0	0	0	0	0	0	0
758		Increase													

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
(Decrease)														
759														
760														
761	ACCRUED INSURANCE	(12)	(12)	(12)	(12)	(12)	(12)	(12)	0	0	0	0	0	0
762	Prior Year	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0
763	Increase													
764	(Decrease)	(11)	(11)	(11)	(11)	(11)	(11)	(11)						
765														
766	ACCRUED SUPPLEMENTAL LIFE INSURANCE	(1)	(1)	(2)	(3)	(3)	(3)	(4)	(5)	(3)	(3)	(3)	(3)	(3)
767	Prior Year	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
768	Increase													
769	(Decrease)	(1)	(2)	(1)	(2)	(2)	(2)	(3)	(4)	(2)	(2)	(2)	(2)	(2)
770														
771	ACCRUED CANCER PLAN	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)	(1)	(1)	(1)	(1)	(1)
772	Prior Year	(1)	(1)	(1)	(1)	(1)	(1)	1	(1)	(1)	(1)	(1)	(1)	(1)
773	Increase													
774	(Decrease)													
775														
776	ACCRUED CAFETERIA PLAN	(14)	(1)	(2)	3	(1)	(1)	(2)	(4)	(3)	(6)	(8)	(9)	(13)
777	Prior Year	(11)	(9)	(9)	(5)	(6)	(4)	(7)	(6)	(5)	(5)	(8)	(10)	(10)
778	Increase	8	8	7	8	9	3	5	2	2	2	(3)	(1)	(3)
779	(Decrease)	(3)												
780														
781	ACCRUED CREDIT UNION	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(12)	(10)	(10)	(10)	(10)
782	Prior Year	(10)	(10)	(9)	(10)	(11)	(9)	(10)	(10)	(9)	(9)	(9)	(9)	(10)
783	Increase													
784	(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(3)	(3)	(1)	(1)	(1)	(1)
785														
786	ACCRUED UNITED FUND	(7)	(3)	(5)	(7)	(3)	(5)	(1)	(3)	(5)	(7)	(7)	(3)	(5)
787	Prior Year	(5)	(2)	(4)	(5)	(2)	(4)	(4)	(2)	(5)	(5)	(7)	(3)	(5)
788	Increase	(2)	(1)	(1)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
789	(Decrease)													
790														
791	ACCRUED SURE & ACRE	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	0	0
792	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
793	Increase	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
794	(Decrease)													
795														
796	ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	0	0	0	0	0	0	0	0	0	0	0	0	0
797	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
798	Increase													
799	(Decrease)													
800														
801	ACCRUED EMPLOYEE CONTRI-401(K) PLAN	(22)	(13)	(13)	(13)	(25)	(13)	(13)	(25)	(13)	(13)	(13)	(13)	(13)
802	Prior Year	(19)	(31)	(31)	(12)	(12)	(21)	(21)	(21)	(13)	(13)	(25)	(22)	(22)
803	Increase	18	18	18	18	8	8	8	(4)	(4)	(4)	12	9	9
804	(Decrease)	(3)												
805														
806	ACCRUED EMPLOYEE-401(K) PLAN LOANS	(5)	(3)	(3)	(3)	(7)	(7)	(3)	(7)	(3)	(3)	(3)	(3)	(3)
807	Prior Year	(4)	(7)	(7)	(7)	(4)	(4)	(5)	(5)	(4)	(4)	(4)	(7)	(5)
808	Increase	4	4	4	1	2	2	2	2	1	1	4	2	2
809	(Decrease)	(1)												
810														
811	ACCRUED EMPLOYEE CONTRI-DEF COMP	0	0	0	0	0	0	(1)	(2)	(3)	(3)	(5)	(6)	(6)
812	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
813	Increase													
814	(Decrease)													
815														
816	ACCRUED UNION DUES	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)	(1)	(1)	(1)	(1)	(1)
817	Prior Year	(1)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
818	Increase	1	1	1	1	1	1	1	1	1	1	1	1	1
819	(Decrease)													
820														
821	ACCRUED MISC LIABILITY-EMPLOYEES	0	0	0	0	0	0	0	0	0	0	0	0	0
822	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	ACCRUED MISC LIABILITY-EMPLOYEES	0	0	0	0	0	0	0	0	0	0	0	0	0

Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
823	Increase													
824	(Decrease)							(1)						
825	Test Year	(76)	(1)	(1)	(1)	(76)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
826	Prior Year	0	0	0	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
827	ACCRUED LIABILITY-OTHER													
828	Increase	(76)	(1)		1									
829	(Decrease)													
830	DEFERRED CREDIT-SEPA ENERGY USAGE													
831	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
832	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
833	DEFERRED CREDIT-SEPA ENERGY USAGE													
834	Increase													
835	(Decrease)													
836	Test Year	(53,480)	(53,233)	(53,001)	(52,754)	(52,515)	(52,287)	(52,028)	(37,066)	(36,883)	0	0	0	0
837	Prior Year	(56,380)	(56,134)	(55,912)	(55,665)	(55,427)	(55,181)	(54,942)	(54,696)	(54,450)	(54,211)	(53,965)	(53,726)	(53,726)
838	DEFERRED CREDIT-DEFEASED SIL GAIN													
839	Increase	2,900	2,901	2,911	2,911	2,912	2,914	2,914	17,630	17,567	54,211	53,965	53,726	53,726
840	(Decrease)													
841	Test Year	0	0	0	0	0	0	0	(14,714)	(14,651)	0	0	0	0
842	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
843	DEFERRED CREDIT-UNAMORT GAIN BOA BUY-OUT													
844	Increase													
845	(Decrease)													
846	Test Year	(15,537)	(12,594)	(14,791)	(11,827)	(11,443)	(13,640)	(10,676)	(10,292)	(12,489)	(9,525)	(11,722)	(8,758)	(8,758)
847	Prior Year	(17,316)	(16,946)	(16,563)	(16,220)	(15,858)	(15,495)	(15,132)	(14,770)	(16,988)	(14,045)	(13,682)	(15,900)	(15,900)
848	DEFERRED CREDIT-LEASE INCOME													
849	Increase	1,779	4,352	1,792	4,393	4,415	1,855	4,456	4,478	4,499	4,520	1,960	7,142	7,142
850	(Decrease)													
851	Test Year	(50,283)	(50,691)	(51,100)	(51,508)	(51,917)	(52,325)	(52,734)	(53,142)	(53,551)	(53,959)	(54,368)	(54,776)	(54,776)
852	Prior Year	(45,285)	(45,702)	(46,118)	(46,535)	(46,951)	(47,368)	(47,784)	(48,200)	(48,617)	(49,033)	(49,450)	(49,866)	(49,866)
853	DEFERRED CREDIT-CAP ASSET RESIDUAL VALUE													
854	Increase	(4,998)	(4,989)	(4,982)	(4,973)	(4,966)	(4,957)	(4,950)	(4,942)	(4,934)	(4,926)	(4,918)	(4,910)	(4,910)
855	(Decrease)													
856	Test Year	(91,087)	(90,699)	(91,470)	(91,844)	(91,288)	(90,797)	(90,761)	(91,154)	(90,924)	(90,560)	(90,171)	(89,866)	(89,866)
857	Prior Year	(95,456)	(95,514)	(95,364)	(94,861)	(94,495)	(94,048)	(92,991)	(91,877)	(93,829)	(93,490)	(93,202)	(92,830)	(92,830)
858	DEFERRED CREDIT-INCRMNTL RESIDUAL VALUE													
859	Increase	4,371	4,815	4,894	3,677	3,367	3,251	2,146	3,033	2,905	2,930	3,031	2,974	2,974
860	(Decrease)													
861	Test Year	(145)	(141)	(137)	(133)	(129)	(125)	(121)	(117)	(113)	(109)	(105)	(101)	(101)
862	Prior Year	(193)	(189)	(185)	(181)	(177)	(173)	(169)	(165)	(161)	(157)	(153)	(149)	(149)
863	DEFERRED CREDIT-CEN EXCESS REACTIVE PWR													
864	Increase	48	48	48	48	48	48	48	48	48	48	48	48	48
865	(Decrease)													
866	Test Year	(139)	(137)	(134)	(131)	(128)	(125)	(122)	(119)	(116)	(113)	(110)	(108)	(108)
867	Prior Year	(174)	(169)	(169)	(166)	(163)	(160)	(157)	(154)	(151)	(148)	(145)	(142)	(142)
868	DEFERRED CREDIT-ALCAN EXCESS REACTIVE PW													
869	Increase	35	34	35	35	35	35	35	35	35	35	35	34	34
870	(Decrease)													
871	Test Year	209	209	209	209	209	209	209	209	209	209	209	209	209
872	Prior Year	256	211	211	227	213	213	213	213	213	136	209	210	210
873	DEPR EXPENSE-TRANSMISSION-STATIONS													
874	Increase	(47)	(2)	(2)	(18)	(4)	(4)	(4)	(4)	(3)	(3)	(1)	(1)	(1)
875	(Decrease)													
876	Test Year	194	193	193	193	193	193	193	199	193	193	194	206	206
877	Prior Year	189	189	189	189	189	189	189	189	189	190	189	230	230
878	DEPR EXPENSE-TRANSMISSION-LINES													
879	Increase	5	4	4	4	4	4	4	10	4	3	5	(24)	(24)
880	(Decrease)													
881	Test Year	23	23	23	23	23	23	24	24	24	24	24	25	283
882	Prior Year	23	23	23	23	23	23	23	23	23	24	24	23	277
883	DEPR EXPENSE-GENERAL PLANT													
884	Increase													
885	(Decrease)													
886	Test Year	1	1	1	1	1	1	1	1	1	1	1	1	12

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
887	408110	TAXES-PROPERTY-REID	0	1	1	1	1	1	1	1	1	1	1	1	11
888		Increase	1												1
889		(Decrease)													
890		TAXES-PROPERTY-CLEAN AIR-REID	0	0	0	0	0	0	0	0	0	0	0	0	0
891	408111	TAXES-PROPERTY-CLEAN AIR-REID	0	0	0	0	0	0	0	0	0	0	0	0	0
892	408111	TAXES-PROPERTY-CLEAN AIR-REID	0	0	0	0	0	0	0	0	0	0	0	0	0
893		Increase													
894		(Decrease)													
895		TAXES-PROPERTY-COLEMAN	10	5	5	5	5	5	5	5	5	5	5	5	65
896	408120	TAXES-PROPERTY-COLEMAN	1	4	4	4	4	4	4	4	4	4	4	4	45
897	408120	TAXES-PROPERTY-COLEMAN	9	1	1	1	1	1	1	1	1	1	1	1	20
898		Increase													
899		(Decrease)													
900		TAXES-PROPERTY-CLEAN AIR-COLEMAN	2	2	2	2	2	2	2	2	2	2	2	2	24
901	408121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	2	2	2	2	2	2	2	2	2	2	2	2	24
902	408121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	2	2	2	2	2	2	2	2	2	2	2	2	24
903		Increase													
904		(Decrease)													
905		TAXES-PROPERTY-GAS TURBINE	0	0	0	0	0	0	0	0	0	0	0	0	0
906	408130	TAXES-PROPERTY-GAS TURBINE	0	0	0	0	0	0	0	0	0	0	0	0	0
907	408130	TAXES-PROPERTY-GAS TURBINE	0	0	0	0	0	0	0	0	0	0	0	0	0
908		Increase													
909		(Decrease)													
910		TAXES-PROPERTY-GREEN	16	14	14	14	14	14	14	14	14	14	14	14	170
911	408140	TAXES-PROPERTY-GREEN	7	13	13	13	13	13	13	13	13	13	13	13	150
912	408140	TAXES-PROPERTY-GREEN	9	1	1	1	1	1	1	1	1	1	1	1	20
913		Increase													
914		(Decrease)													
915		TAXES-PROPERTY-CLEAN AIR-GREEN	4	4	4	4	4	4	4	4	4	4	4	4	48
916	408141	TAXES-PROPERTY-CLEAN AIR-GREEN	2	4	4	4	4	4	4	4	4	4	4	4	46
917	408141	TAXES-PROPERTY-CLEAN AIR-GREEN	2	4	4	4	4	4	4	4	4	4	4	4	46
918		Increase													
919		(Decrease)													
920		TAXES-PROPERTY-TRANSMISSION-STATIONS	5	11	11	11	11	11	11	11	11	11	11	11	116
921	408150	TAXES-PROPERTY-TRANSMISSION-STATIONS	5	11	11	11	11	11	11	11	11	11	11	11	146
922	408150	TAXES-PROPERTY-TRANSMISSION-STATIONS	25	11	11	11	11	11	11	11	11	11	11	11	146
923		Increase													
924		(Decrease)	(30)												(30)
925		TAXES-PROPERTY-STATIONS-CONTRA	5	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(116)
926	408159	TAXES-PROPERTY-STATIONS-CONTRA	(24)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(146)
927	408159	TAXES-PROPERTY-STATIONS-CONTRA	(24)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(146)
928		Increase													
929		(Decrease)													
930		TAXES-PROPERTY-TRANSMISSION-LINES	37	55	55	55	55	55	55	55	55	55	55	55	653
931	408160	TAXES-PROPERTY-TRANSMISSION-LINES	8	53	53	53	53	53	53	53	53	53	53	53	591
932	408160	TAXES-PROPERTY-TRANSMISSION-LINES	29	2	2	2	2	2	2	2	2	2	2	2	62
933		Increase													
934		(Decrease)													
935		TAXES-PROPERTY-LINES-CONTRA	(37)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(653)
936	408169	TAXES-PROPERTY-LINES-CONTRA	(7)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(53)	(600)
937	408169	TAXES-PROPERTY-LINES-CONTRA	(30)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(63)
938		Increase													
939		(Decrease)													
940		TAXES-PROPERTY-GENERAL PLANT	40	12	12	12	12	12	12	12	12	12	12	12	176
941	408170	TAXES-PROPERTY-GENERAL PLANT	0	9	9	9	9	9	9	9	9	9	9	9	99
942	408170	TAXES-PROPERTY-GENERAL PLANT	40	3	3	3	3	3	3	3	3	3	3	3	77
943		Increase													
944		(Decrease)													
945		TAXES-PROPERTY-GENERAL-CONTRA	(40)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(176)
946	408179	TAXES-PROPERTY-GENERAL-CONTRA	0	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(99)
947	408179	TAXES-PROPERTY-GENERAL-CONTRA	(40)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(77)
948		Increase													
949		(Decrease)													
950															

Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
951	Test Year	40	46	46	46	46	46	46	46	46	46	46	46	549
952	Prior Year	23	45	45	45	45	45	45	45	45	45	45	45	518
953	Increase	17	1	1	1	1	1	1	1	1	1	1	1	31
954	(Decrease)													
955	Test Year	12	14	14	14	14	14	14	14	14	14	14	14	166
956	Prior Year	8	14	14	14	14	14	14	14	14	14	14	14	162
957	Increase	4												4
958	(Decrease)													
959	Test Year	6	1	1	1	1	1	1	1	1	1	1	1	17
960	Prior Year	2	1	1	1	1	1	1	1	1	1	1	1	13
961	Increase	4												4
962	(Decrease)													
963	Test Year	6	6	6	6	6	6	6	6	6	6	6	6	72
964	Prior Year	3	5	5	5	5	5	5	5	5	5	5	5	58
965	Increase	3	1	1	1	1	1	1	1	1	1	1	1	14
966	(Decrease)													
967	Test Year	20	0	0	0	0	0	0	0	0	0	0	0	1,240
968	Prior Year	100	0	0	198	0	0	0	0	0	0	0	0	402
969	Increase	(80)			(198)									838
970	(Decrease)													
971	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	1
972	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	1
973	Increase													
974	(Decrease)													
975	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
976	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
977	Increase													
978	(Decrease)													
979	Test Year	(20)	0	0	0	0	0	0	0	0	0	0	0	(1,240)
980	Prior Year	(100)	0	0	(198)	0	0	0	0	0	0	0	0	(402)
981	Increase	80			198									4
982	(Decrease)													
983	Test Year	(4,180)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,160)	(4,136)	(50,672)
984	Prior Year	(4,137)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,244)	(4,158)	(4,136)	(50,827)
985	Increase	(43)												(45)
986	(Decrease)													
987	Test Year	(756)	(563)	(563)	(563)	(563)	(563)	(563)	(563)	(563)	(568)	(561)	(543)	(6,952)
988	Prior Year	(462)	(508)	(538)	(538)	(538)	(558)	(538)	(539)	(538)	(533)	(485)	(537)	(6,296)
989	Increase	(294)	(55)	(24)	(25)	(25)	(41)	(25)	(40)	(30)	(35)	(76)	(6)	(656)
990	(Decrease)													
991	Test Year	7	7	7	7	7	7	7	7	7	7	7	7	8
992	Prior Year	10	9	8	10	10	14	95	63	34	52	80	14	22
993	Increase	(3)	(10)	(1)	(2)	(2)	44	(28)	(5)	10	112	40	(3)	(14)
994	(Decrease)													
995	Test Year	29	16	6	6	6	37	(37)	44	13	30	32	1	(8)
996	Prior Year	21	(11)	2	6	14	(17)	7	2	11	11	9	52	(35)
997	Increase	8	4	4	23	23	34	37	10	19	23	23	27	72
998	(Decrease)													
999	Test Year	2,179	2,135	2,135	2,145	2,145	2,150	2,139	2,153	2,144	2,144	2,167	2,144	25,772
1000	Prior Year	2,113	2,112	2,114	2,111	2,111	2,131	2,122	2,123	2,115	2,115	2,157	2,171	25,499
1001	Increase	66	23	21	34	34	19	17	30	17	29	10	10	273
1002	(Decrease)													(27)
1003	Test Year	136	135	135	137	136	142	141	140	140	140	140	140	1,662
1004	Prior Year	100	134	140	135	138	135	136	137	136	136	136	136	1,598
1005	Increase	36	1	2	2	2	7	6	4	4	4	4	4	64
1006	(Decrease)													
1007	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1008	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1009	Increase													
1010	(Decrease)													
1011	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1012	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1013	Increase													
1014	(Decrease)													

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1015															
1016	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0
1017	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0
1018		Increase													
1019		(Decrease)													
1020															
1021	419000	INTEREST & DIVIDEND INCOME	(604)	(488)	(427)	(434)	(293)	(290)	(285)	(267)	(293)	(287)	(257)	(44)	(68)
1022	419000	INTEREST & DIVIDEND INCOME	(443)	(456)	(421)	(509)	(543)	(603)	(612)	(629)	(656)	(653)	(580)	(564)	(6,669)
1023		Increase			(6)	75	250	313	327	362	363	366	536	496	2,879
1024		(Decrease)													
1025															
1026	419045	INTEREST & DIVIDEND INCOME-DEFEASD SIL	(1,060)	(1,090)	(1,024)	(1,085)	(1,060)	(1,095)	(1,060)	(781)	(781)	(756)	(1,026)	0	(9,802)
1027	419045	INTEREST & DIVIDEND INCOME-DEFEASD SIL	(1,025)	(1,056)	(958)	(1,060)	(1,026)	(1,060)	(1,026)	(1,060)	(1,060)	(1,026)	(1,060)	(1,026)	(12,443)
1028		Increase													
1029		(Decrease)													
1030															
1031	421000	MISCELLANEOUS NONOPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
1032	421000	MISCELLANEOUS NONOPERATING INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0
1033		Increase													
1034		(Decrease)													
1035															
1036	421100	GAIN ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
1037	421100	GAIN ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
1038		Increase													
1039		(Decrease)													
1040															
1041	421200	LOSS ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
1042	421200	LOSS ON DISPOSITION OF PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
1043		Increase													
1044		(Decrease)													
1045															
1046	424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	0	0	0	(779)	(9)	0	0	0	0	0	0	(2)	(792)
1047	424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	0	0	0	(785)	0	0	0	0	0	0	0	(1)	(786)
1048		Increase				6									
1049		(Decrease)													
1050															
1051	425000	AMORTIZATION EXPENSE-J P ACQUISITION ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0
1052	425000	AMORTIZATION EXPENSE-J P ACQUISITION ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0
1053		Increase													
1054		(Decrease)													
1055															
1056	425045	AMORTIZATION-DEFEASD SIL GAIN	(246)	(247)	(231)	(247)	(239)	(247)	(239)	(184)	(184)	(178)	0	0	(2,242)
1057	425045	AMORTIZATION-DEFEASD SIL GAIN	(245)	(246)	(223)	(246)	(238)	(246)	(238)	(246)	(246)	(238)	(246)	(238)	(2,896)
1058		Increase													
1059		(Decrease)													
1060															
1061	425050	AMORTIZATION-DEF. SIL GAIN - BOA BUY-OUT	0	0	0	0	0	0	0	0	0	0	0	0	0
1062	425050	AMORTIZATION-DEF. SIL GAIN - BOA BUY-OUT	0	0	0	0	0	0	0	0	0	0	0	0	0
1063		Increase													
1064		(Decrease)													
1065															
1066	426100	DONATIONS-LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
1067	426100	DONATIONS-LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
1068		Increase													
1069		(Decrease)													
1070															
1071	426110	DONATIONS-EXPENSE	3	0	1	0	18	0	2	1	24	3	1	4	57
1072	426110	DONATIONS-EXPENSE	0	1	1	1	2	0	(1)	0	17	5	3	30	
1073		Increase													
1074		(Decrease)													
1075															
1076	426300	PENALTIES	0	0	0	0	0	0	0	0	0	0	0	0	0
1077	426300	PENALTIES	0	0	0	0	0	0	0	0	0	0	0	0	0
1078		Increase													

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1079	(Decrease)														
1080	Test Year	426400	0	0	0	0	0	0	0	0	0	0	0	0	0
1082	Prior Year	426400	0	0	0	0	0	0	0	0	0	0	0	0	0
1083	Increase														
1084	(Decrease)														
1085	Test Year	426410	1	2	1	1	1	1	1	1	1	1	1	1	13
1087	Prior Year	426410	1	2	1	1	1	1	2	1	1	1	1	1	13
1088	Increase								(1)						
1089	(Decrease)														
1090	Test Year	426500	0	0	0	0	0	0	0	0	0	0	0	0	0
1091	Prior Year	426500	0	0	0	0	0	0	0	0	0	0	0	0	0
1092	Increase														
1093	(Decrease)														
1094	Test Year	427110	61	62	63	69	64	72	60	63	73	62	58	70	777
1096	Prior Year	427110	59	60	58	60	59	65	59	61	65	60	62	60	728
1098	Increase		2	2	5	9	5	7	1	2	8	2	2	10	49
1099	(Decrease)													(4)	
1100	Test Year	427111	17	17	17	19	17	20	17	17	20	17	16	19	213
1101	Prior Year	427111	17	17	16	17	16	18	16	17	18	17	17	17	203
1102	Increase													2	10
1103	(Decrease)													(1)	
1104	Test Year	427120	380	391	399	437	405	455	384	403	463	389	366	449	4,921
1106	Prior Year	427120	368	370	359	371	362	396	365	377	397	366	375	370	4,476
1107	Increase		12	21	40	66	43	59	19	26	66	23	23	79	445
1108	(Decrease)													(9)	
1110	Test Year	427121	79	82	84	91	85	95	80	84	96	81	76	93	1,026
1111	Prior Year	427121	80	81	77	80	78	85	78	80	85	79	80	79	962
1112	Increase		1	1	7	11	7	10	2	4	11	2	2	14	64
1114	(Decrease)													(4)	
1115	Test Year	427130	26	26	27	29	27	30	26	27	31	26	24	29	328
1116	Prior Year	427130	26	26	25	26	25	28	25	26	28	25	26	26	312
1117	Increase													3	16
1118	(Decrease)													(2)	
1119	Test Year	427140	1,075	1,094	1,088	1,195	1,118	1,232	1,072	1,020	1,148	983	909	1,143	13,087
1121	Prior Year	427140	1,043	1,059	1,012	1,062	1,034	1,115	1,036	1,071	1,115	1,039	1,064	1,061	12,711
1122	Increase		32	35	86	133	84	117	36	(51)	33	(56)	(155)	82	376
1124	(Decrease)														
1125	Test Year	427141	457	465	467	508	475	526	458	436	491	420	388	488	5,579
1126	Prior Year	427141	445	452	432	453	441	476	442	457	475	443	454	445	5,415
1127	Increase		12	13	35	55	34	50	16	(21)	16	(23)	(66)	43	164
1128	(Decrease)														
1129	Test Year	427150	375	379	387	423	393	440	371	390	447	376	354	428	4,763
1131	Prior Year	427150	370	373	361	372	376	410	376	389	440	378	378	378	4,596
1132	Increase		5	6	26	51	17	30	(5)	1	7	(2)	(24)	55	167
1133	(Decrease)														
1134	Test Year	427160	309	313	320	350	325	364	307	323	371	312	294	355	3,943
1135	Prior Year	427160	303	305	296	306	298	325	298	309	325	300	306	306	3,674
1137	Increase		6	8	24	44	27	39	9	14	46	12	12	52	269
1138	(Decrease)													(12)	
1139	Test Year	427170	54	54	56	61	57	64	55	58	66	56	54	66	701
1141	Prior Year	427170	53	54	52	54	52	57	53	55	58	53	54	54	648
1142	Increase														

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1143	Increase		1												
1144	(Decrease)														
1145															
1146	INTEREST ON LONG-TERM DEBT-WILSON	427180	2,371	2,408	2,436	2,655	2,474	2,749	2,357	2,343	2,664	2,262	1,668	2,015	28,402
1147	Prior Year	427180	2,362	2,389	2,391	2,330	2,525	2,410	2,330	2,410	2,520	2,338	2,391	2,356	28,639
1148	Increase		9	19	139	264	144	224	27	(67)	(76)	(76)	(723)	(341)	(237)
1149	(Decrease)														
1150															
1151	INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	427181	987	983	985	1,084	1,010	1,122	962	956	1,093	928	685	828	11,613
1152	Prior Year	427181	962	973	936	974	949	1,028	950	982	1,027	953	975	960	11,669
1153	Increase		5	10	59	110	61	94	12	(26)	(26)	(25)	(290)	(132)	(56)
1154	(Decrease)														
1155															
1156	INTEREST CHARGED TO CONST-CR-REID	427310	0	0	0	0	0	0	0	0	0	0	0	0	0
1157	Prior Year	427310	0	0	0	0	0	0	0	0	0	0	0	0	0
1158	Increase														
1159	(Decrease)														
1160															
1161	INT CHARGED TO CONST-CR-CLEAN AIR-REID	427311	0	0	0	0	0	0	0	0	0	0	0	0	0
1162	Prior Year	427311	0	0	0	0	0	0	0	0	0	0	0	0	0
1163	Increase														
1164	(Decrease)														
1165															
1166	INTEREST CHARGED TO CONST-CR-COLEMAN	427320	0	0	0	0	0	0	0	0	0	0	0	0	0
1167	Prior Year	427320	0	0	0	0	0	0	0	0	0	0	0	0	0
1168	Increase														
1169	(Decrease)														
1170															
1171	INT CHARGED TO CONST-CR-CLEAN AIR-COLE	427321	0	0	0	0	0	0	0	0	0	0	0	0	0
1172	Prior Year	427321	0	0	0	0	0	0	0	0	0	0	0	0	0
1173	Increase														
1174	(Decrease)														
1175															
1176	INTEREST CHARGED TO CONST-CR-GAS TURBINE	427330	0	0	0	0	0	0	0	0	0	0	0	0	0
1177	Prior Year	427330	0	0	0	0	0	0	0	0	0	0	0	0	0
1178	Increase														
1179	(Decrease)														
1180															
1181	INTEREST CHARGED TO CONST-CR-GREEN	427340	0	0	0	0	0	0	0	0	0	0	0	0	0
1182	Prior Year	427340	0	0	0	0	0	0	0	0	0	0	0	0	0
1183	Increase														
1184	(Decrease)														
1185															
1186	INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	427341	0	0	0	0	0	0	0	0	0	0	0	0	0
1187	Prior Year	427341	0	0	0	0	0	0	0	0	0	0	0	0	0
1188	Increase														
1189	(Decrease)														
1190															
1191	INTEREST CHARGED TO CONST-CR-STATIONS	427350	(36)	(40)	(43)	(9)	(50)	(13)	(17)	(17)	(20)	(21)	(22)	(23)	(297)
1192	Prior Year	427350	(2)	(3)	(3)	(4)	(7)	(11)	(14)	(17)	(17)	(23)	(28)	(34)	(173)
1193	Increase		(34)	(37)	(40)	(5)	(43)	(2)	(3)	(3)	(3)	6	6	11	(124)
1194	(Decrease)														
1195															
1196	INTEREST CHARGED TO CONST-CR-LINES	427360	(22)	(23)	(5)	(26)	(26)	(27)	(7)	(27)	(30)	(32)	(7)	(8)	(240)
1197	Prior Year	427360	(19)	(19)	(16)	(16)	(16)	(17)	(1)	(1)	(17)	(18)	(19)	(21)	(181)
1198	Increase		(3)	(4)	11	(10)	(10)	(10)	(6)	(10)	(10)	(14)	12	13	(59)
1199	(Decrease)														
1200															
1201	INTEREST CHARGED TO CONST-CR-GENERAL	427370	0	0	0	0	0	0	0	0	0	0	0	0	0
1202	Prior Year	427370	0	0	0	0	0	0	0	0	0	0	0	0	0
1203	Increase														
1204	(Decrease)														
1205															
1206	INTEREST CHARGED TO CONST-CR-WILSON	427380	0	0	0	0	0	0	0	0	0	0	0	0	0

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1207	Prior Year	427380	0	0	0	0	0	0	0	0	0	0	0	0	0
1208	Increase														
1209	(Decrease)														
1210															
1211	INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	427381	0	0	0	0	0	0	0	0	0	0	0	0	0
1212	Prior Year	427381	0	0	0	0	0	0	0	0	0	0	0	0	0
1213	Increase														
1214	(Decrease)														
1215															
1216	AMORTIZATION-DEBT EXPENSE	428000	5	5	4	5	4	5	4	5	5	4	5	4	55
1217	Prior Year	428000	5	5	4	5	4	5	4	5	5	4	5	4	55
1218	Increase														
1219	(Decrease)														
1220															
1221	AMORTIZE LOSS - BANK OF AMERICA BUY-OUT	428150	0	0	0	0	0	0	0	0	2	2	333	333	672
1222	Prior Year	428150	0	0	0	0	0	0	0	0	0	0	0	0	0
1223	Increase														
1224	(Decrease)														
1225															
1226	INTEREST EXPENSE-NRUCFC	431100	0	0	0	0	0	0	0	0	0	0	0	0	0
1227	Prior Year	431100	0	0	0	0	0	0	0	0	0	0	0	0	0
1228	Increase														
1229	(Decrease)														
1230															
1231	INTEREST EXPENSE-OTHER	431300	1	1	1	1	1	1	1	1	1	1	1	1	10
1232	Prior Year	431300	3	3	3	3	3	3	3	3	2	2	1	1	30
1233	Increase														
1234	(Decrease)														
1235															
1236	EXTRAORDINARY INCOME	434000	0	0	0	0	0	0	0	0	0	0	0	0	0
1237	Prior Year	434000	0	0	0	0	0	0	0	0	0	0	0	0	0
1238	Increase														
1239	(Decrease)														
1240															
1241	EXTRAORDINARY DEDUCTIONS	435000	0	0	0	0	0	0	0	0	0	0	0	0	0
1242	Prior Year	435000	0	0	0	0	0	0	0	0	0	0	0	0	0
1243	Increase														
1244	(Decrease)														
1245															
1246	SALES FOR RESALE - RUS - KE - RURAL	447101	(3,710)	(4,357)	(3,797)	(3,493)	(2,708)	(2,809)	(3,775)	(4,200)	(4,020)	(3,655)	(2,940)	(3,419)	(42,883)
1247	Prior Year	447101	(3,844)	(3,977)	(4,060)	(3,026)	(2,872)	(3,248)	(3,700)	(4,002)	(4,691)	(3,739)	(3,203)	(3,153)	(43,515)
1248	Increase		134	(380)	263	164	164	439	(75)	(198)	671	84	263	263	632
1249	(Decrease)														
1250															
1251	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	447110	(54)	(64)	(60)	(61)	(63)	(64)	(65)	(66)	(63)	(62)	(69)	(63)	(754)
1252	Prior Year	447110	(60)	(66)	(63)	(64)	(64)	(64)	(69)	(69)	(72)	(65)	(61)	(59)	(776)
1253	Increase		6	2	3	3	3	1	4	4	3	9	3	3	22
1254	(Decrease)														
1255															
1256	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	447112	(691)	(686)	(678)	(701)	(682)	(688)	(681)	(674)	(699)	(687)	(704)	(693)	(8,764)
1257	Prior Year	447112	(673)	(668)	(648)	(680)	(661)	(643)	(665)	(695)	(683)	(691)	(683)	(665)	(8,055)
1258	Increase		(18)	(18)	(30)	(21)	(21)	(45)	(16)	(16)	21	4	21	(28)	(209)
1259	(Decrease)														
1260															
1261	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	447113	(444)	(440)	(445)	(485)	(483)	(526)	(500)	(533)	(550)	(544)	(572)	(546)	(6,064)
1262	Prior Year	447113	(509)	(451)	(435)	(510)	(512)	(540)	(517)	(523)	(528)	(493)	(523)	(488)	(6,029)
1263	Increase		65	11	(6)	25	29	14	17	17	(10)	(22)	(51)	(58)	(35)
1264	(Decrease)														
1265															
1266	SALES FOR RESALE-RUS-KE-ALERIS INTERNAT	447114	(459)	(513)	(507)	(502)	(460)	(487)	(488)	(475)	(483)	(475)	(476)	(436)	(5,740)
1267	Prior Year	447114	(484)	(469)	(463)	(468)	(450)	(482)	(495)	(513)	(493)	(512)	(507)	(492)	(5,828)
1268	Increase		26	(44)	(44)	(34)	(10)	(10)	27	38	10	37	31	56	88
1269	(Decrease)														
1270															

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1271	Test Year	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(16)	(3)	(4)	(5)	(6)	(6)	(6)	(6)	(6)	(5)	(5)	(5)	(72)
1272	Prior Year	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(9)	(24)	(24)	(23)	(23)	(22)	(22)	(22)	(22)	(15)	(15)	(15)	(180)
1273	Increase		21	20	20	18	17	16	16	16	16	10	10	10	108
1274	(Decrease)		(7)												(39)
1275	Test Year	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(10)	(9)	(10)	(8)	(26)	(31)	(30)	(31)	(30)	(32)	(33)	(30)	(280)
1277	Prior Year	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(37)	(18)	(18)	(8)	(7)	(8)	(7)	(14)	(9)	(8)	(7)	(7)	(148)
1278	Increase		27	9	8	8	(19)	(23)	(23)	(17)	(21)	(24)	(24)	(23)	(132)
1279	(Decrease)														
1280	Test Year	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	(1)	(2)	(2)	(2)	(2)	(3)	(21)	(42)	(51)	(58)	(64)	(65)	(313)
1282	Prior Year	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	0	0	0	0	0	0	0	0	0	0	0	0	0
1283	Increase		(1)	(2)	(2)	(2)	(2)	(3)	(21)	(42)	(51)	(58)	(64)	(65)	(313)
1284	(Decrease)														
1285	Test Year	SALES FOR RESALE-RUS-KE-ACCURIDE	(74)	(81)	(81)	(82)	(83)	(85)	(86)	(84)	(84)	(90)	(84)	(80)	(995)
1287	Prior Year	SALES FOR RESALE-RUS-KE-ACCURIDE	(82)	(87)	(86)	(92)	(87)	(94)	(92)	(86)	(86)	(95)	(89)	(88)	(1,060)
1288	Increase		8	6	5	10	4	9	6	2	2	10	4	2	65
1289	(Decrease)														
1290	Test Year	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(10)
1291	Prior Year	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(10)	(8)	(1)	(1)	(3)	(12)	(12)	(13)	(14)	(11)	(11)	(9)	(105)
1292	Increase		9	7	7	2	2	11	11	12	13	10	11	9	95
1293	(Decrease)														
1294	Test Year	SALES FOR RESALE-RUS-KE-KB ALLOYS	(30)	(34)	(28)	(29)	(27)	(27)	(26)	(28)	(27)	(31)	(29)	(30)	(346)
1296	Prior Year	SALES FOR RESALE-RUS-KE-KB ALLOYS	(36)	(35)	(35)	(32)	(30)	(33)	(31)	(28)	(25)	(28)	(31)	(30)	(377)
1297	Increase		6	1	7	3	3	6	5	2	1	1	2	2	31
1298	(Decrease)														
1299	Test Year	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1301	Prior Year	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(9)
1302	Increase		9	9	9	9	9	9	9	9	9	9	9	9	9
1303	(Decrease)														
1304	Test Year	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(88)	(96)	(94)	(91)	(88)	(86)	(81)	(81)	(78)	(88)	(93)	(88)	(1,052)
1306	Prior Year	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(75)	(80)	(81)	(84)	(79)	(73)	(74)	(71)	(81)	(82)	(89)	(89)	(956)
1307	Increase		(13)	(16)	(13)	(7)	(9)	(13)	(7)	(10)	(6)	(6)	(4)	1	(94)
1309	(Decrease)														
1310	Test Year	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(6)	(8)	(6)	(6)	(7)	(7)	(6)	(5)	(5)	(5)	(5)	(7)	(75)
1311	Prior Year	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(8)	(8)	(7)	(7)	(7)	(6)	(6)	(6)	(5)	(3)	(4)	(7)	(74)
1312	Increase		2	1	1	1	1	1	1	1	1	1	1	1	(1)
1313	(Decrease)														
1314	Test Year	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(45)	(37)	(14)	(14)	(9)	(7)	(2)	(3)	(3)	(2)	(2)	(3)	(141)
1316	Prior Year	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(55)	(58)	(57)	(53)	(51)	(49)	(44)	(44)	(47)	(45)	(47)	(48)	(598)
1317	Increase		10	21	43	39	42	42	42	41	44	44	43	45	457
1318	(Decrease)														
1319	Test Year	SALES FOR RESALE-RUS-KE-TYSON FOODS	(158)	(159)	(151)	(156)	(161)	(177)	(190)	(195)	(193)	(192)	(190)	(168)	(2,090)
1321	Prior Year	SALES FOR RESALE-RUS-KE-TYSON FOODS	(153)	(157)	(143)	(162)	(161)	(177)	(180)	(184)	(199)	(168)	(175)	(163)	(2,022)
1322	Increase		(5)	(2)	(8)	6	6	6	(10)	(11)	6	6	(15)	(5)	(66)
1324	(Decrease)														
1325	Test Year	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(81)	(91)	(89)	(84)	(82)	(77)	(94)	(95)	(70)	(79)	(83)	(83)	(1,008)
1326	Prior Year	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(84)	(83)	(80)	(79)	(75)	(75)	(70)	(72)	(71)	(71)	(77)	(81)	(924)
1327	Increase		3	8	9	5	7	2	24	23	7	7	6	(2)	(84)
1328	(Decrease)														
1329	Test Year	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(32)	(36)	(29)	(30)	(31)	(31)	(31)	(31)	(31)	(31)	(38)	(33)	(390)
1331	Prior Year	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(34)	(31)	(30)	(30)	(30)	(30)	(29)	(29)	(30)	(30)	(32)	(32)	(373)
1332	Increase		2	5	1	1	1	1	2	2	1	1	(2)	(1)	(17)
1333	(Decrease)														

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1335															
1336	447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(14)	(14)	(13)	(13)	(13)	(14)	(13)	(15)	(14)	(14)	(15)	(16)	(168)
1337	447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(13)	(14)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(157)
1338		Increase	(1)				(1)			(2)	(1)	(1)	(2)	(3)	(11)
1339		(Decrease)													
1340	447140	SALES FOR RESALE-RUS-MC-RURAL	(1,579)	(1,951)	(1,660)	(1,456)	(1,118)	(1,006)	(1,352)	(1,473)	(1,429)	(1,334)	(1,164)	(1,467)	(17,009)
1341	447140	SALES FOR RESALE-RUS-MC-RURAL	(1,640)	(1,699)	(1,814)	(1,255)	(1,191)	(1,336)	(1,336)	(1,440)	(1,669)	(1,336)	(1,173)	(1,354)	(17,090)
1342		Increase	61	(252)	134	(201)	73	155	(14)	(33)	260	2	9	(113)	81
1343		(Decrease)													
1344	447151	SALES FOR RESALE-RUS-JP-RURAL	(2,069)	(2,356)	(2,095)	(1,948)	(1,539)	(1,742)	(2,207)	(2,448)	(2,331)	(2,089)	(1,664)	(1,917)	(24,405)
1345	447151	SALES FOR RESALE-RUS-JP-RURAL	(2,112)	(2,156)	(2,129)	(1,657)	(1,870)	(2,162)	(2,162)	(2,343)	(2,715)	(2,051)	(1,834)	(1,764)	(24,360)
1346	447151	SALES FOR RESALE-RUS-JP-RURAL	43	(200)	34	(291)	58	128	(45)	(105)	384	(38)	170	(153)	(15)
1347		Increase													
1348		(Decrease)													
1349	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(59)	(85)	(80)	(54)	(110)	(89)	(82)	(52)	(54)	(83)	(55)	(80)	(862)
1350	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(82)	(85)	(94)	(92)	(59)	(90)	(88)	(92)	(78)	(51)	(52)	(79)	(942)
1351	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	24		14	38	1	6	6	40	24	(32)	(3)	(1)	60
1352		Increase													
1353		(Decrease)													
1354		Increase													
1355	447171	SALES FOR RESALE-RUS-ALABAMA ELECTRIC	(1)	(20)	0	0	0	0	0	0	(2)	(16)	(103)	0	(142)
1356	447171	SALES FOR RESALE-RUS-ALABAMA ELECTRIC	(30)	(57)	(27)	0	0	0	0	0	0	0	(36)	0	(150)
1357	447171	SALES FOR RESALE-RUS-ALABAMA ELECTRIC	29	37	27							(16)	(67)		8
1358		Increase													
1359		(Decrease)													
1360	447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	0	(8)	0	(67)	(329)	(62)	(112)	(212)	(121)	(113)	(42)	(3)	(1,069)
1361	447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(7)	(9)	(11)	(11)	0	(7)	(17)	(11)	0	(37)	0	0	(99)
1362		Increase	7	1	11	(67)	(329)	(55)	(95)	(201)	(121)	(76)	(42)	(3)	(970)
1363		(Decrease)													
1364		Increase													
1365	447177	SALES FOR RESALE-RUS-SIPC	0	0	0	0	0	0	0	0	0	0	0	0	0
1366	447177	SALES FOR RESALE-RUS-SIPC	0	0	0	0	0	0	0	0	0	0	0	0	0
1367		Increase													
1368		(Decrease)													
1369	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0	0	0	0	(75)	(78)	0	0	0	0	0	0	(153)
1370	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0	0	(2)	0	0	0	0	0	0	0	0	0	(2)
1371	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	2	2	2										(151)
1372		Increase													
1373		(Decrease)													
1374	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(26)	(34)	0	(217)	(84)	(13)	(18)	0	0	0	0	(8)	(400)
1375	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	0	(393)	323	(42)	0	(6)	(32)	0	0	(13)	0	(259)	(422)
1376	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	0	393	393	(175)	(84)	(7)	14			13		259	22
1377		Increase													
1378		(Decrease)													
1379	447190	SALES FOR RESALE-RUS-HEREC	0	0	0	0	0	0	0	0	0	0	0	0	0
1380	447190	SALES FOR RESALE-RUS-HEREC	0	0	0	0	0	0	0	0	0	0	0	0	0
1381	447190	SALES FOR RESALE-RUS-HEREC	0	0	0	0	0	0	0	0	0	0	0	0	0
1382		Increase													
1383		(Decrease)													
1384	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(9,994)	(3,672)	(3,518)	(4,176)	(4,293)	(4,009)	(3,830)	(3,996)	(4,203)	(4,569)	(5,211)	(4,925)	(56,396)
1385	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(4,335)	(10,047)	(9,385)	(10,158)	(9,954)	(10,605)	(10,331)	(10,785)	(10,039)	(9,577)	(9,350)	(9,667)	(114,233)
1386	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	6,375	6,375	5,867	5,982	5,661	6,596	6,501	6,789	5,836	5,008	4,139	4,742	57,837
1387		Increase													
1388		(Decrease)													
1389	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(110)	(110)	(18)	(87)	(24)	(144)	(162)	(91)	(174)	(191)	(9)	(16)	(1,016)
1390	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(29)	(23)	(174)	23	23	10	13	(5)	(26)	(34)	27	(60)	(255)
1391	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	41	148	148	(110)	(47)	(154)	(175)	(86)	(148)	(157)	(36)	44	(761)
1392		Increase													
1393		(Decrease)													
1394	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0	0	0	0	0	0	0	0	0	0	0	0	0
1395	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0	0	0	0	0	0	0	0	0	0	0	0	0
1396	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0	0	0	0	0	0	0	0	0	0	0	0	0
1397		Increase													
1398		(Decrease)													

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1399	(Decrease)														
1400	Test Year	447215	(33)	(24)	(74)	(85)	(145)	(1,255)	(244)	(72)	(29)	(8)	(11)	(52)	(2,032)
1401	Prior Year	447215	(42)	(3)	(23)	(397)	(607)	(1,73)	(102)	(66)	(79)	(172)	(167)	(11)	(1,842)
1402	Increase		9	(21)	(51)	312	462	(1,082)	(142)	(6)	50	164	156	(41)	(190)
1403	(Decrease)														
1404	Test Year	447230	0	0	0	0	0	0	0	0	0	0	0	0	0
1405	Prior Year	447230	0	0	0	0	0	0	0	0	0	0	0	0	0
1406	Increase														
1407	(Decrease)														
1408	Test Year	447235	0	0	0	(2,743)	(598)	(541)	(409)	(8)	(150)	(143)	(555)	0	(5,147)
1409	Prior Year	447235	(1)	(18)	(2)	(231)	(180)	(21)	(73)	0	0	0	0	(134)	(660)
1410	Increase		1	18	2	(2,512)	(418)	(520)	(336)	(8)	(150)	(143)	(555)	134	(4,487)
1411	(Decrease)														
1412	Test Year	447237	0	0	0	0	0	0	0	0	0	0	0	0	(15)
1413	Prior Year	447237	0	0	0	0	0	0	0	0	0	0	0	0	(15)
1414	Increase														
1415	(Decrease)														
1416	Test Year	447241	(9)	(19)	(40)	(15)	(70)	(102)	(86)	(113)	(96)	(28)	(145)	(66)	(789)
1417	Prior Year	447241	0	0	(1)	0	(24)	(1)	(11)	0	0	(5)	(26)	0	(66)
1418	Increase		(9)	(19)	(39)	(15)	(46)	(101)	(75)	(113)	(96)	(23)	(119)	(66)	(721)
1419	(Decrease)														
1420	Test Year	447242	(956)	(625)	(811)	(674)	(1,798)	(594)	(289)	(85)	331	(526)	(476)	(129)	(6,632)
1421	Prior Year	447242	(220)	(375)	(381)	(1,083)	(1,949)	(2,695)	(1,018)	(905)	(836)	(949)	(300)	(931)	(11,644)
1422	Increase		(736)	(250)	(430)	409	151	2,101	729	820	1,168	423	802	802	5,012
1423	(Decrease)														
1424	Test Year	447243	0	0	0	0	0	0	0	0	0	0	0	0	0
1425	Prior Year	447243	(13)	(78)	0	(55)	(12)	0	0	0	0	0	0	0	(158)
1426	Increase		13	78	0	55	12	0	0	0	0	0	0	0	158
1427	(Decrease)														
1428	Test Year	447244	(109)	(57)	(165)	(484)	(708)	(304)	(200)	(216)	(111)	(331)	(344)	(349)	(3,378)
1429	Prior Year	447244	4	(27)	(143)	(139)	(416)	(207)	(5)	(11)	(8)	(83)	(102)	(5)	(1,142)
1430	Increase		(113)	(30)	(22)	(345)	(292)	(97)	(195)	(205)	(103)	(248)	(242)	(344)	(2,236)
1431	(Decrease)														
1432	Test Year	447245	0	0	0	0	0	0	0	0	0	0	0	0	0
1433	Prior Year	447245	0	0	0	0	0	0	0	0	0	0	0	0	0
1434	Increase														
1435	(Decrease)														
1436	Test Year	447248	0	0	0	0	0	0	0	0	0	0	0	0	0
1437	Prior Year	447248	0	0	0	0	0	0	0	0	0	0	0	0	0
1438	Increase														
1439	(Decrease)														
1440	Test Year	447255	(5)	(41)	0	0	(725)	(136)	(81)	(123)	(1,264)	(822)	(906)	(665)	(4,768)
1441	Prior Year	447255	0	(2)	0	0	(10)	0	0	0	0	0	(2)	0	(14)
1442	Increase		(5)	(39)	0	0	(715)	(136)	(81)	(123)	(1,264)	(820)	(906)	(665)	(4,754)
1443	(Decrease)														
1444	Test Year	447279	0	0	0	0	0	0	0	0	0	0	0	0	0
1445	Prior Year	447279	0	0	0	0	0	0	0	0	0	0	0	0	0
1446	Increase														
1447	(Decrease)														
1448	Test Year	447287	(193)	(566)	(1,014)	(23)	(665)	(447)	(516)	(363)	(400)	(200)	(99)	(13)	(4,489)
1449	Prior Year	447287	(1,110)	0	0	0	0	(3)	0	0	0	(104)	(1,202)	(1,540)	(3,959)
1450	Increase														

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1463 Increase		917	(566)	(1,014)	(23)	(665)	(444)	(516)	(363)	(400)	(96)	1,103	1,527	(540)
1464 (Decrease)														
1465														
1466 Test Year	447289	0	0	0	0	0	0	0	0	0	0	0	0	0
1467 Prior Year	447289	0	0	0	0	0	0	0	0	0	0	0	0	0
1468 Increase														
1469 (Decrease)														
1470														
1471 Test Year	447292	0	0	0	0	0	0	0	0	(30)	(258)	0	0	(288)
1472 Prior Year	447292	0	(1,619)	(1,472)	0	0	0	0	0	0	0	0	0	(3,091)
1473 Increase			1,619	1,472						(30)	(258)			2,803
1474 (Decrease)														
1475														
1476 Test Year	447295	(10)	(60)	(306)	(174)	(1,784)	(672)	(185)	(72)	(60)	(50)	(124)	(301)	(3,798)
1477 Prior Year	447295	0	0	0	(1,539)	0	0	(3)	0	0	0	0	0	(1,542)
1478 Increase					1,365									
1479 (Decrease)														
1480														
1481 Test Year	447296	(191)	(907)	(408)	(1,003)	(558)	(1,511)	(476)	(304)	0	0	0	0	(5,054)
1482 Prior Year	447296	(207)	0	(611)	(455)	(296)	(66)	(99)	(304)	(365)	(932)	(258)	(86)	(3,678)
1483 Increase		16		203					304	365	932	258	86	(1,376)
1484 (Decrease)														
1485														
1486 Test Year	447297	0	0	0	0	0	0	0	0	0	0	0	0	0
1487 Prior Year	447297	0	0	0	0	0	(3)	0	0	0	0	0	0	(3)
1488 Increase														
1489 (Decrease)														
1490														
1491 Test Year	447299	0	0	0	0	0	0	0	0	0	0	0	0	0
1492 Prior Year	447299	0	0	0	0	0	0	0	0	0	0	0	0	0
1493 Increase														
1494 (Decrease)														
1495														
1496 Test Year	454000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)
1497 Prior Year	454000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)
1498 Increase														
1499 (Decrease)														
1500														
1501 Test Year	456000	(20)	(13)	(12)	(12)	(13)	(13)	(13)	(34)	(13)	(13)	(30)	(14)	(200)
1502 Prior Year	456000	(10)	(11)	(10)	(10)	(10)	(10)	(13)	(13)	(17)	(55)	(13)	(12)	(184)
1503 Increase										4	42	(17)	(2)	(16)
1504 (Decrease)														
1505														
1506 Test Year	456100	(133)	(145)	(157)	(160)	(283)	(261)	(157)	(135)	(95)	(127)	(228)	(227)	(2,108)
1507 Prior Year	456100	(115)	(116)	(115)	(149)	(161)	(173)	(133)	(124)	(124)	(146)	(128)	(120)	(1,601)
1508 Increase										26	19	(100)	(107)	(507)
1509 (Decrease)														
1510														
1511 Test Year	456101	(203)	(203)	(203)	(203)	(202)	(203)	(204)	(205)	(206)	(206)	(207)	(206)	(2,451)
1512 Prior Year	456101	(203)	(204)	(205)	(205)	(207)	(206)	(206)	(206)	(205)	(204)	(204)	(203)	(2,458)
1513 Increase		1		2	2	5	3	2	1	1	(1)	(3)	(3)	7
1514 (Decrease)														
1515														
1516 Test Year	456160	0	(1)	0	(7)	(14)	0	0	0	0	(1)	(1)	(1)	(25)
1517 Prior Year	456160	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)
1518 Increase		1												
1519 (Decrease)														
1520														
1521 Test Year	456175	0	0	0	0	0	0	0	0	0	0	0	0	0
1522 Prior Year	456175	0	0	0	0	0	0	0	0	0	0	0	0	0
1523 Increase														
1524 (Decrease)														
1525														
1526 Test Year	456185	0	0	0	0	0	0	0	0	0	0	0	0	0

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1527	Prior Year	456185	0	0	0	0	0	0	0	0	0	0	0	0	0
1528	Increase														
1529	(Decrease)														
1530	Prior Year	456190	0	0	0	0	0	0	0	0	0	0	0	0	0
1531	Test Year	456190	0	0	0	0	0	0	0	0	0	0	0	0	0
1532	Prior Year	456190	0	0	0	0	0	0	0	0	0	0	0	0	0
1533	Increase														
1534	(Decrease)														
1535	Prior Year	456193	(32)	(31)	(31)	(30)	(30)	(28)	(28)	(24)	(24)	(24)	(24)	(23)	(327)
1536	Test Year	456193	(34)	(34)	(35)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(409)
1537	Prior Year	456193	2	3	4	4	4	6	8	10	10	10	10	11	82
1538	Increase														
1539	(Decrease)														
1540	Prior Year	456195	0	0	0	0	0	0	0	0	0	0	0	0	0
1541	Test Year	456195	0	0	0	0	0	0	0	0	0	0	0	0	0
1542	Prior Year	456195	0	0	0	0	0	0	0	0	0	0	0	0	0
1543	Increase														
1544	(Decrease)														
1545	Prior Year	456200	0	0	0	0	0	0	0	0	0	0	0	0	0
1546	Test Year	456200	0	0	0	0	0	0	0	0	0	0	0	0	0
1547	Prior Year	456200	0	0	0	0	0	0	0	0	0	0	0	0	0
1548	Increase														
1549	(Decrease)														
1550	Prior Year	456201	0	0	0	0	0	0	0	0	0	0	0	0	0
1551	Test Year	456201	0	0	0	0	0	0	0	0	0	0	0	0	0
1552	Prior Year	456201	0	0	0	0	0	0	0	0	0	0	0	0	0
1553	Increase														
1554	(Decrease)														
1555	Prior Year	456220	(2)	(2)	(4)	(4)	(5)	(2)	(1)	0	0	0	0	0	(20)
1556	Test Year	456220	(2)	(2)	(1)	(3)	(3)	(2)	(1)	0	0	0	0	0	(15)
1557	Prior Year	456220	(2)	(2)	(3)	(1)	(2)	(2)	(1)	0	0	0	0	0	(5)
1558	Increase														
1559	(Decrease)														
1560	Prior Year	456230	0	0	0	0	0	0	0	0	0	0	0	0	0
1561	Test Year	456230	0	0	0	0	0	0	0	0	0	0	0	0	0
1562	Prior Year	456230	0	0	0	0	0	0	0	0	0	0	0	0	0
1563	Increase														
1564	(Decrease)														
1565	Prior Year	456240	0	0	0	0	0	0	0	0	0	0	0	0	0
1566	Test Year	456240	0	0	0	0	0	0	0	0	0	0	0	0	0
1567	Prior Year	456240	0	0	0	0	0	0	0	0	0	0	0	0	0
1568	Increase														
1569	(Decrease)														
1570	Prior Year	456245	0	0	0	0	0	0	0	0	0	0	0	0	0
1571	Test Year	456245	0	0	0	0	0	0	0	0	0	0	0	0	0
1572	Prior Year	456245	0	0	0	0	0	0	0	0	0	0	0	0	0
1573	Increase														
1574	(Decrease)														
1575	Prior Year	456270	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,004)
1576	Test Year	456270	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,004)
1577	Prior Year	456270	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(417)	(5,004)
1578	Increase														
1579	(Decrease)														
1580	Prior Year	456271	0	0	0	0	0	0	0	0	0	0	0	0	0
1581	Test Year	456271	0	0	0	0	0	0	0	0	0	0	0	0	0
1582	Prior Year	456271	0	0	0	0	0	0	0	0	0	0	0	0	0
1583	Increase														
1584	(Decrease)														
1585	Prior Year	456272	0	0	0	0	0	0	0	0	0	0	0	0	0
1586	Test Year	456272	0	0	0	0	0	0	0	0	0	0	0	0	0
1587	Prior Year	456272	0	0	0	0	0	0	0	0	0	0	0	0	0
1588	Increase														
1589	(Decrease)														
1590	Prior Year														

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1591	Test Year	456291	0	0	0	0	0	0	0	0	0	0	0	0	0
1592	Prior Year	456291	0	0	0	0	0	0	0	0	0	0	0	0	0
1593	Increase														
1594	(Decrease)														
1595	Test Year	456299	0	0	0	0	0	0	0	0	0	0	0	0	0
1596	Prior Year	456299	0	0	0	0	0	0	0	0	0	0	0	0	0
1597	Increase														
1598	(Decrease)														
1599	Test Year	555110	451	529	706	804	832	533	378	321	331	321	229	303	5,738
1600	Prior Year	555110	448	724	562	661	598	474	335	325	341	318	308	311	5,405
1601	Increase		3	(195)	144	143	234	59	43	(4)	(10)	3	(79)	(8)	333
1602	(Decrease)														
1603	Test Year	555130	0	0	0	0	0	0	0	0	0	0	0	0	0
1604	Prior Year	555130	0	0	0	0	0	0	0	0	0	0	0	0	0
1605	Increase														
1606	(Decrease)														
1607	Test Year	555135	8,511	8,671	7,767	8,390	8,141	8,302	8,377	8,692	8,437	8,028	8,202	8,184	99,692
1608	Prior Year	555135	8,288	8,371	7,733	8,201	7,909	7,639	7,482	7,856	8,701	7,650	8,054	8,187	96,041
1609	Increase		253	300	34	189	232	663	895	826	(264)	378	148	148	3,651
1610	(Decrease)														(3)
1611	Test Year	555136	0	0	0	0	0	0	0	0	0	0	0	0	0
1612	Prior Year	555136	0	0	0	0	0	0	0	0	0	0	0	0	0
1613	Increase														
1614	(Decrease)														
1615	Test Year	555137	0	0	0	0	0	0	0	0	0	0	0	0	0
1616	Prior Year	555137	0	0	0	0	0	0	0	0	0	0	0	0	0
1617	Increase														
1618	(Decrease)														(16)
1619	Test Year	555137	0	0	0	0	0	0	0	0	0	0	0	0	0
1620	Prior Year	555137	0	0	0	0	0	0	0	0	0	0	0	0	0
1621	Increase														
1622	(Decrease)														
1623	Test Year	555141	0	1	2	0	0	0	0	0	0	0	0	0	3
1624	Prior Year	555141	1	0	0	0	0	0	0	0	0	0	0	0	1
1625	Increase														
1626	(Decrease)														
1627	Test Year	555142	(1)	20	22	0	0	0	0	0	0	0	0	0	44
1628	Prior Year	555142	11	9	5	0	7	0	0	0	64	0	0	30	126
1629	Increase														
1630	(Decrease)														(82)
1631	Test Year	555144	0	0	0	0	0	0	0	0	0	0	0	0	0
1632	Prior Year	555144	(25)	25	9	0	3	0	0	0	0	0	0	0	(13)
1633	Increase														
1634	(Decrease)														
1635	Test Year	555148	0	0	0	0	0	0	0	0	0	0	0	0	0
1636	Prior Year	555148	0	0	0	0	0	0	0	0	0	0	0	0	0
1637	Increase														
1638	(Decrease)														
1639	Test Year	555155	0	0	0	0	0	0	0	0	0	0	0	0	0
1640	Prior Year	555155	102	0	8	0	4	0	0	0	0	0	0	0	2
1641	Increase														
1642	(Decrease)														
1643	Test Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1644	Prior Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1645	Increase														
1646	(Decrease)														
1647	Test Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1648	Prior Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1649	Increase														
1650	(Decrease)														
1651	Test Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1652	Prior Year	555170	0	0	0	0	0	0	0	0	0	0	0	0	0
1653	Increase														
1654	(Decrease)														

	Account Number	Account Title	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1655															
1656	Test Year	PURCHASED POWER-ALABAMA ELECTRIC COOP	0	0	0	0	0	0	0	0	0	0	0	0	0
1657	Prior Year	PURCHASED POWER-ALABAMA ELECTRIC COOP	(15)	0	0	0	0	0	0	0	0	0	0	0	(15)
1658	Increase		15												15
1659	(Decrease)														
1660															
1661	Test Year	PURCHASED POWER-OGLETHORPE POWER	0	0	0	0	0	0	0	0	0	0	0	0	0
1662	Prior Year	PURCHASED POWER-OGLETHORPE POWER	0	0	0	0	0	0	0	0	0	0	0	0	0
1663	Increase														
1664	(Decrease)														
1665															
1666	Test Year	PURCHASED POWER-SIPC	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000
1667	Prior Year	PURCHASED POWER-SIPC	0	0	0	0	0	0	0	0	1,000	0	0	0	1,000
1668	Increase														
1669	(Decrease)														
1670															
1671	Test Year	PURCHASED POWER-WABASH VALLEY	0	0	0	0	0	0	0	0	0	0	0	0	0
1672	Prior Year	PURCHASED POWER-WABASH VALLEY	0	0	0	0	0	0	0	0	0	0	0	0	0
1673	Increase														
1674	(Decrease)														
1675															
1676	Test Year	PURCHASED POWER-ASSOC ELEC COOP	4	0	0	0	0	0	0	0	0	0	0	0	4
1677	Prior Year	PURCHASED POWER-ASSOC ELEC COOP	0	1	0	0	0	0	0	0	1	0	0	0	2
1678	Increase		4	(1)											2
1679	(Decrease)														
1680															
1681	Test Year	PURCHASED POWER-EAST KY POWER COOP	0	0	0	0	0	0	0	0	0	0	0	0	0
1682	Prior Year	PURCHASED POWER-EAST KY POWER COOP	0	0	0	0	0	0	0	0	0	0	0	0	0
1683	Increase														
1684	(Decrease)														
1685															
1686	Test Year	PURCHASED POWER-CARGILL POWER MKT	5	1	0	0	0	0	168	1	0	0	0	0	176
1687	Prior Year	PURCHASED POWER-CARGILL POWER MKT	0	3	0	38	0	0	0	0	0	0	3	36	131
1688	Increase		5	(2)											45
1689	(Decrease)														
1690															
1691	Test Year	PURCHASED POWER-RELIANT	191	90	131	187	136	139	132	90	224	252	109	102	1,783
1692	Prior Year	PURCHASED POWER-RELIANT	118	125	253	90	90	90	90	90	92	140	90	151	1,419
1693	Increase		73	(35)	(122)		46	49	42		132	112	19	(49)	364
1694	(Decrease)														
1695															
1696	Test Year	PURCHASED POWER-CINCINNATI GAS & ELEC	0	0	0	0	0	0	0	0	0	0	0	0	0
1697	Prior Year	PURCHASED POWER-CINCINNATI GAS & ELEC	0	0	0	0	0	0	0	0	0	0	0	0	0
1698	Increase														
1699	(Decrease)														
1700															
1701	Test Year	PURCHASED POWER-MORGAN STANLEY	2,489	0	0	0	0	0	0	0	0	0	0	0	2,489
1702	Prior Year	PURCHASED POWER-MORGAN STANLEY	0	2,489	2,248	2,662	2,408	2,460	2,207	2,487	2,489	2,408	2,489	2,412	26,759
1703	Increase		2,489	(2,489)	(2,248)	(2,662)	(2,408)	(2,460)	(2,207)	(2,487)	(2,489)	(2,408)	(2,489)	(2,412)	(24,270)
1704	(Decrease)														
1705															
1706	Test Year	PURCHASED POWER-DOMTAR PAPER COGEN	41	41	38	41	41	41	41	41	41	41	41	40	485
1707	Prior Year	PURCHASED POWER-DOMTAR PAPER COGEN	41	0	37	41	41	41	41	41	41	41	41	40	443
1708	Increase			41	1										42
1709	(Decrease)														
1710															
1711	Test Year	PURCHASED POWER-FORTIS	1,023	0	(1)	0	0	0	0	0	0	0	0	0	1,022
1712	Prior Year	PURCHASED POWER-FORTIS	0	858	1,126	992	1,047	3,900	4,564	4,776	4,686	3,514	1,092	960	27,515
1713	Increase		1,023	(858)	(1,127)	(992)	(1,047)	(3,900)	(4,564)	(4,776)	(4,686)	(3,514)	(1,092)	(960)	(26,493)
1714	(Decrease)														
1715															
1716	Test Year	PURCHASED POWER-WESTERN FARMERS ELECTRI	0	0	0	0	0	0	0	0	0	0	0	0	0
1717	Prior Year	PURCHASED POWER-WESTERN FARMERS ELECTRI	0	0	0	0	0	0	0	0	0	0	0	0	0
1718	Increase														

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1719 (Decrease)														
1720														
1721 Test Year		0	5	0	0	0	0	0	0	0	0	0	0	5
1722 Prior Year		57	1,091	983	0	0	0	0	1	0	7	1	261	2,411
1723 Increase														
1724 (Decrease)		(57)	(1,086)	(983)					(1)		(7)	(1)	(261)	(2,406)
1725														
1726 Test Year		0	0	0	0	0	0	0	0	0	0	0	0	0
1727 Prior Year		0	0	0	0	0	0	0	0	0	0	0	0	0
1728 Increase														
1729 (Decrease)														
1730														
1731 Test Year		4	0	0	0	0	20	0	0	0	0	0	0	24
1732 Prior Year		4	0	0	0	0	0	0	0	0	0	0	0	5
1733 Increase							20						(5)	19
1734 (Decrease)														
1735														
1736 Test Year		0	0	0	0	0	0	0	0	0	0	0	0	0
1737 Prior Year		0	0	0	0	0	0	0	0	0	0	0	0	0
1738 Increase														
1739 (Decrease)														
1740														
1741 Test Year		252	266	264	284	391	368	290	202	255	256	334	337	3,489
1742 Prior Year		223	211	210	262	289	268	250	222	215	271	228	215	2,834
1743 Increase		29	55	54	22	132	100	40	(20)	40	(15)	106	122	665
1744 (Decrease)														
1745														
1746 Test Year		143	13	30	0	0	0	0	(1)	0	0	0	0	185
1747 Prior Year		42	118	35	50	100	(6)	(21)	102	(24)	113	12	176	697
1748 Increase		101	(105)	(5)	(50)	(100)	6	20	(102)	24	(113)	(12)	(176)	(512)
1749 (Decrease)														
1750														
1751 Test Year		0	0	0	0	0	0	0	41	(41)	0	0	0	0
1752 Prior Year		0	0	0	0	0	0	0	0	0	0	0	0	0
1753 Increase									41	(41)				
1754 (Decrease)														
1755														
1756 Test Year		41	37	28	27	33	27	28	33	26	29	35	25	369
1757 Prior Year		34	35	26	26	26	32	24	27	32	25	29	26	342
1758 Increase		7	2	2	1	7	(5)	4	6	(6)	4	6	(1)	27
1759 (Decrease)														
1760														
1761 Test Year		5	4	6	4	3	3	3	2	1	4	2	2	39
1762 Prior Year		10	3	3	2	1	3	3	2	12	3	3	3	48
1763 Increase		(5)	(1)	3	2	2					1	(1)	(1)	(9)
1764 (Decrease)														
1765														
1766 Test Year		36	35	25	24	28	22	24	29	24	26	31	24	328
1767 Prior Year		29	30	21	22	22	27	20	23	28	22	25	22	291
1768 Increase		7	5	4	2	6	(5)	4	6	(4)	4	6	2	37
1769 (Decrease)														
1770														
1771 Test Year		2	1	1	2	1	5	1	1	2	2	1	5	24
1772 Prior Year		1	1	2	1	1	2	1	0	3	2	1	1	16
1773 Increase		1		(1)			3		1	(1)			4	8
1774 (Decrease)														
1775														
1776 Test Year		117	105	81	83	100	79	78	101	80	83	102	81	1,090
1777 Prior Year		96	103	76	77	76	96	74	76	95	75	90	79	1,013
1778 Increase		21	2	5	6	24	17	4	25	(15)	8	12	2	77
1779 (Decrease)														
1780														
1781 Test Year		9	5	7	7	11	5	5	6	4	7	7	2	239
1782 Prior Year		5	7	7	10	12	6	5	3	8	7	6	154	230
1783 Increase														

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1783 Increase		4												9
1784 (Decrease)			(2)			(3)	(1)			(4)			(152)	
1785														
STATION EXPENSES-LABOR	562100	29	34	31	29	42	39	28	38	34	27	41	36	408
1787 Prior Year	562100	28	37	28	30	37	36	32	28	36	26	38	31	387
1788 Increase		1		3			5		10		1		5	21
1789 (Decrease)			(3)			(1)		(4)		(2)				
1790														
STATION EXPENSES-EXPENSE	562110	55	36	74	40	38	38	39	50	47	37	42	37	533
1791 Prior Year	562110	73	47	47	71	65	47	63	41	59	37	41	48	639
1792 Increase		(18)	(11)	27	(31)	(27)	(9)	(24)	9	(12)		1	(11)	(106)
1793 (Decrease)														
1795														
STATION EXPENSES-CUSTOMER SERVICE-EXP	562112	0	0	0	0	0	0	0	0	0	0	0	0	0
1796 Test Year	562112	0	0	0	0	0	0	0	0	0	0	0	0	0
1797 Prior Year	562112	0	0	0	0	0	0	0	0	0	0	0	0	0
1798 Increase														
1799 (Decrease)														
1800														
OVERHEAD LINE EXPENSES-LABOR	563100	12	17	27	18	20	13	15	23	12	21	27	14	219
1801 Test Year	563100	13	17	20	13	18	18	12	16	16	14	28	16	201
1802 Prior Year	563100	7	7	7	5	2	2	3	7	7	7	7	(1)	18
1803 Increase		(1)						(5)		(4)			(2)	
1804 (Decrease)														
1805														
OVERHEAD LINE EXPENSES-EXPENSE	563110	50	64	65	72	65	64	67	67	58	68	63	63	775
1806 Test Year	563110	14	59	58	70	63	64	65	57	58	65	66	57	696
1807 Prior Year	563110	36	5	7	2	2	2	2	2	10	3	6	6	79
1808 Increase														
1809 (Decrease)														
1810														
TRANSMISSION OF ELECTRICITY BY OTHERS	565100	493	222	225	229	254	242	239	205	226	221	205	204	2,965
1811 Test Year	565100	105	384	358	391	373	400	377	388	492	492	489	484	4,733
1812 Prior Year	565100	388	(162)	(133)	(162)	(119)	(159)	(138)	(183)	(266)	(271)	(284)	(280)	(1,768)
1813 Increase														
1814 (Decrease)														
1815														
MISC TRANSMISSION EXP-LINES-LABOR	566100	9	7	8	7	9	7	8	9	8	9	9	8	98
1816 Test Year	566100	12	12	9	8	7	10	8	10	10	8	7	9	108
1817 Prior Year	566100	(3)	(5)	(1)	(1)	2	2	1	1	(2)	1	2	(1)	(10)
1818 Increase														
1819 (Decrease)														
1820														
MISC TRANSMISSION EXP-LINES-EXPENSE	566110	7	5	13	9	6	21	4	5	7	18	5	3	103
1821 Test Year	566110	4	4	6	4	6	8	6	4	6	4	4	4	59
1822 Prior Year	566110	3	1	7	5	5	13	1	1	1	14	1	1	44
1823 Increase														
1824 (Decrease)														
1825														
MISC TRANSMISSION EXP-STATIONS-LABOR	566200	10	7	9	7	9	9	9	8	8	10	9	9	105
1826 Test Year	566200	12	12	9	8	7	11	8	8	10	8	8	10	111
1827 Prior Year	566200	(2)	(5)	(1)	(1)	2	2	1	1	(2)	2	2	(1)	(6)
1828 Increase														
1829 (Decrease)														
1830														
MISC TRANSMISSION EXP-STATIONS-EXPENSE	566210	6	(1)	11	13	4	18	51	3	5	15	3	2	130
1831 Test Year	566210	9	2	3	7	7	4	7	3	3	2	3	1	46
1832 Prior Year	566210	(3)	(3)	8	11	11	11	47	2	2	13	1	1	84
1833 Increase														
1834 (Decrease)														
1835														
RENTS-STATIONS	567200	2	2	2	2	2	2	2	2	2	2	2	2	24
1836 Test Year	567200	2	2	2	2	2	2	2	2	2	2	2	2	24
1837 Prior Year	567200													
1838 Increase														
1839 (Decrease)														
1840														
MAINT SUPERVISION & ENG-LINES-LABOR	568100	29	25	19	19	21	18	19	20	18	20	24	18	253
1841 Test Year	568100	24	24	17	18	17	22	16	18	23	17	20	17	231
1842 Prior Year	568100	5	1	2	2	1	4	3	5	5	3	4	1	22
1843 Increase														
1844 (Decrease)														
1845														
MAINT SUPERVISION & ENG-LINES-EXPENSE	568110	1	1	0	1	0	0	1	0	0	2	0	1	7
1846 Test Year	568110													

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1847	Prior Year	568110	1	0	0	1	1	0	1	0	1	1	0	0	6
1848	Increase			1											1
1849	(Decrease)							(1)							
1850															
1851	Test Year	568200	32	29	22	22	25	21	22	26	21	23	28	21	292
1852	Prior Year	568200	26	27	19	20	20	24	18	21	19	19	23	20	262
1853	Increase		6	2	3	2	5		4	5	4	4	5	1	30
1854	(Decrease)							(3)							
1855															
1856	Test Year	568210	1	1	0	1	0	0	1	0	0	2	0	1	8
1857	Prior Year	568210	1	0	0	1	0	1	1	0	1	1	0	0	6
1858	Increase			1											2
1859	(Decrease)							(1)							
1860															
1861	Test Year	569100	0	0	0	0	0	0	1	0	0	0	0	0	1
1862	Prior Year	569100	0	0	0	0	0	0	0	6	3	0	0	0	9
1863	Increase								1						(9)
1864	(Decrease)								(6)						
1865															
1866	Test Year	569110	0	0	0	0	1	0	0	24	0	1	9	0	35
1867	Prior Year	569110	0	5	2	0	13	1	1	1	1	0	0	0	24
1868	Increase								23			1	9		11
1869	(Decrease)			(5)			(12)		(1)						
1870															
1871	Test Year	570100	49	114	91	86	109	74	81	119	82	44	111	53	1,013
1872	Prior Year	570100	86	99	87	93	87	107	98	74	107	80	110	79	1,100
1873	Increase			15	11		22		45			(36)	1		(87)
1874	(Decrease)		(37)			(7)		(33)	(17)		(25)			(26)	
1875															
1876	Test Year	570110	70	37	70	52	107	64	140	22	68	68	19	(43)	548
1877	Prior Year	570110	38	41	33	37	52	78	32	33	35	16	49	31	455
1878	Increase								108		33				93
1879	(Decrease)		(4)					(14)	(11)			(74)	(30)	(74)	
1880															
1881	Test Year	571100	38	69	53	38	74	54	48	52	50	45	56	64	641
1882	Prior Year	571100	49	67	48	46	45	59	46	40	55	33	55	46	589
1883	Increase			2	5		29		2		12	12	1	18	52
1884	(Decrease)		(11)				(8)					(5)			
1885															
1886	Test Year	571110	277	25	6	17	52	73	78	42	67	254	53	21	965
1887	Prior Year	571110	108	145	87	99	126	110	54	(4)	64	21	(12)	41	839
1888	Increase								24		46	3	65		126
1889	(Decrease)		169	(120)	(81)	(82)	(74)	(37)						(20)	
1890															
1891	Test Year	573100	1	2	2	2	1	2	1	2	2	2	2	1	17
1892	Prior Year	573100	1	2	2	2	1	2	2	2	2	2	2	1	24
1893	Increase														
1894	(Decrease)								(1)			(3)	(1)		(7)
1895															
1896	Test Year	573110	1	1	0	4	1	3	1	2	1	2	1	2	19
1897	Prior Year	573110	1	3	1	1	0	5	4	1	2	1	7	0	26
1898	Increase														2
1899	(Decrease)			(2)		(1)		(2)	(3)		(1)		(6)		(7)
1900															
1901	Test Year	573200	0	1	2	1	1	1	1	1	1	1	2	1	13
1902	Prior Year	573200	1	1	1	1	1	1	1	1	1	2	1	0	12
1903	Increase														1
1904	(Decrease)		(1)										(1)		
1905															
1906	Test Year	573210	0	0	25	4	1	0	5	1	1	0	3	1	41
1907	Prior Year	573210	24	4	1	1	1	10	5	0	1	1	6	0	53
1908	Increase														1
1909	(Decrease)		(24)	(4)				(10)					(1)	(3)	(12)
1910															

	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1911	Test Year	58	50	40	40	50	40	38	46	38	40	51	39	530
1912	Prior Year	32	39	37	36	37	44	32	38	47	37	44	35	458
	Increase	26	11	3	4	13	(4)	6	8	(9)	3	7	4	72
1913	(Decrease)													
1914	Test Year	38	3	3	18	9	11	17	6	15	5	26	16	167
1915	Prior Year	30	6	17	3	17	12	7	10	19	4	21	8	154
	Increase	8	(3)	(14)	15	(8)	(4)	10	(4)	(4)	1	5	8	13
1916	Test Year	9	0	8	0	0	0	0	0	0	0	0	0	34
1917	Prior Year	7	0	8	0	0	0	0	8	0	0	0	0	22
	Increase	2		1					(8)					12
1924	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1925	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase													
1926	Test Year	0	0	0	0	0	0	0	0	0	0	0	0	0
1927	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0
	Increase													
1928	Test Year	96	47	27	5	(1)	37	20	22	7	136	153	62	611
1929	Prior Year	72	64	4	7	15	7	20	166	86	41	24	74	580
	Increase	24	(17)	23	(2)	(16)	30	(144)	(144)	(79)	95	129	(12)	31
1934	Test Year	540	451	373	340	424	340	373	419	338	350	430	346	4,724
1935	Prior Year	343	395	280	294	278	366	350	324	386	325	380	309	4,030
	Increase	197	56	93	46	146	(26)	23	95	(48)	25	50	37	694
1939	Test Year	97	111	77	77	95	74	72	99	78	80	96	76	1,032
1940	Prior Year	55	80	45	48	48	59	48	48	68	60	66	59	676
	Increase	42	31	32	29	47	15	26	51	10	26	30	17	356
1941	Test Year	88	82	69	62	77	60	63	76	63	61	76	62	839
1942	Prior Year	64	73	53	50	51	65	55	58	77	60	71	58	735
	Increase	24	9	16	12	26	(5)	8	18	(14)	1	5	4	104
1943	Test Year	125	87	64	64	64	64	61	73	73	60	62	58	870
1944	Prior Year	87	104	65	78	64	83	62	60	76	59	75	62	875
	Increase	38	(17)	(1)	(14)	(22)	(22)	13	13	(16)	3	2	(4)	(5)
1950	Test Year	72	45	41	41	69	47	62	47	54	34	48	34	626
1951	Prior Year	51	43	43	43	55	43	64	57	43	38	50	42	548
	Increase	21	2	(2)	(2)	14	4	16	28	11	11	(4)	(2)	78
1952	Test Year	19	12	9	9	85	6	17	7	31	7	77	8	288
1953	Prior Year	14	6	6	6	4	8	10	68	7	7	68	7	217
	Increase	5	6	3	3	81	(2)	7	24	9	9	1	(2)	71
1954	Test Year	66	67	71	73	73	67	190	101	67	83	83	65	1,009
1955	Prior Year	137	6	63	63	77	70	67	75	74	61	74	62	840
	Increase	(71)	61	8	(4)	(3)	(7)	123	26	22	22	9	3	169
1964	Test Year	15	6	288	4	19	19	20	11	11	9	4	7	410
1965	Prior Year	10	8	279	4	4	7	11	28	16	11	10	8	323
	Increase	5	(2)	9	(9)	15	12	9	(9)	(5)	(2)	(6)	(1)	(1)

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
1975															
1976	Test Year	923100	43	121	69	140	145	105	116	116	44	28	87	57	1,054
1977	Prior Year	923100	24	35	60	158	100	48	91	93	42	42	75	75	923
1978	Increase		19	86	9	57	45				(49)	(14)	12	(18)	131
1979	(Decrease)		(23)				(18)								
1980															
1981	Test Year	923101	0	10	25	30	0	2	4	3	2	0	2	0	78
1982	Prior Year	923101	4	17	10	33	11	33	11	3	7	0	1	5	99
1983	Increase		10	7	8	20	(8)	(31)	(7)		(5)		1	(5)	(21)
1984	(Decrease)		(4)												
1985															
1986	Test Year	923102	21	11	11	14	11	14	11	14	12	10	16	10	189
1987	Prior Year	923102	18	39	33	31	31	43	31	43	46	21	28	40	400
1988	Increase		3	(28)	(6)	(16)	(17)	(17)	(20)	(29)	(34)	(11)	(12)	(30)	(211)
1989	(Decrease)		(11)												
1990															
1991	Test Year	923103	681	(25)	213	262	1,059	473	347	317	186	179	388	281	4,361
1992	Prior Year	923103	442	(16)	163	194	269	165	213	208	204	224	212	331	2,609
1993	Increase		239		50	68	790	308	134	109	(18)	(45)	176	(90)	1,752
1994	(Decrease)		(9)												
1995															
1996	Test Year	923104	9	0	3	1	1	10	2	38	3	17	78	43	205
1997	Prior Year	923104	25	0	7	0	4	1	7	1	18	18	5	4	90
1998	Increase														
1999	(Decrease)		(16)	(4)	(3)	(5)	(3)	(15)	(5)	(15)	(15)	(1)	(1)	(39)	115
2000															
2001	Test Year	924150	0	0	0	0	0	0	0	0	0	0	0	0	0
2002	Prior Year	924150	0	0	0	0	0	0	0	0	0	0	0	0	0
2003	Increase														
2004	(Decrease)														
2005															
2006	Test Year	924160	0	0	0	0	0	0	0	0	0	0	0	0	0
2007	Prior Year	924160	0	0	0	0	0	0	0	0	0	0	0	0	0
2008	Increase														
2009	(Decrease)														
2010															
2011	Test Year	924170	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	Prior Year	924170	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	Increase														
2014	(Decrease)														
2015															
2016	Test Year	925100	1	2	2	2	2	0	0	0	1	2	0	0	10
2017	Prior Year	925100	0	0	0	0	0	0	0	0	0	0	0	0	1
2018	Increase		1	2	2	2	2	0	0	0	1	1	1	1	9
2019	(Decrease)														
2020															
2021	Test Year	925150	0	0	0	0	0	0	0	0	0	0	0	0	0
2022	Prior Year	925150	0	0	0	0	0	0	0	0	0	0	0	0	0
2023	Increase														
2024	(Decrease)														
2025															
2026	Test Year	925160	0	0	0	0	0	0	0	0	0	0	0	0	0
2027	Prior Year	925160	0	0	0	0	0	0	0	0	0	0	0	0	0
2028	Increase														
2029	(Decrease)														
2030															
2031	Test Year	925170	11	11	11	11	11	11	11	11	11	11	11	11	132
2032	Prior Year	925170	8	7	7	7	7	7	7	7	7	7	7	7	89
2033	Increase		3	4	4	4	4	4	4	4	4	4	4	4	43
2034	(Decrease)														
2035															
2036	Test Year	925200	0	0	0	0	0	0	0	0	0	0	0	0	0
2037	Prior Year	925200	0	0	0	0	0	0	0	0	0	0	0	0	0
2038	Increase														

	Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
2039	(Decrease)														
2040	Test Year	926100	37	1	1	1	1	1	1	1	1	1	1	1	48
2041	Prior Year	926100	(64)	1	1	1	1	1	1	1	1	1	1	1	(54)
2042	Increase		101												102
2043	(Decrease)														
2044	Test Year	926150	0	0	0	0	0	0	0	0	0	0	0	0	0
2045	Prior Year	926150	0	0	0	0	0	0	0	0	0	0	0	0	0
2046	Increase														
2047	(Decrease)														
2048	Test Year	926160	0	0	0	0	0	0	0	0	0	0	0	0	0
2049	Prior Year	926160	0	0	0	0	0	0	0	0	0	0	0	0	0
2050	Increase														
2051	(Decrease)														
2052	Test Year	926170	0	0	0	0	0	0	0	0	0	0	0	0	0
2053	Prior Year	926170	0	0	0	0	0	0	0	0	0	0	0	0	0
2054	Increase														
2055	(Decrease)														
2056	Test Year	926200	3	30	1	4	24	24	1	24	0	1	28	2	116
2057	Prior Year	926200	0	8	1	0	9	(3)	0	1	28	5	27	10	86
2058	Increase		3	22		4	15	1	1	23			1		30
2059	(Decrease)														
2060	Test Year	928100	3	1	4	39	14	11	485	4	3	3	3	4	574
2061	Prior Year	928100	0	0	0	0	0	0	399	0	0	2	2	1	404
2062	Increase		3	1	4	39	14	11	86	4	3	1	1	3	170
2063	(Decrease)														
2064	Test Year	930100	0	0	0	0	0	0	0	0	0	0	0	0	0
2065	Prior Year	930100	0	0	0	0	0	0	0	0	0	0	0	0	0
2066	Increase														
2067	(Decrease)														
2068	Test Year	930110	0	51	3	4	1	0	1	3	3	11	12	1	90
2069	Prior Year	930110	1	1	55	1	1	0	1	4	21	12	10	3	110
2070	Increase		(1)	50	(52)	3			(1)	(1)	(18)		2	(2)	(20)
2071	(Decrease)														
2072	Test Year	930112	0	72	0	0	0	0	0	0	0	0	0	0	72
2073	Prior Year	930112	0	0	65	0	0	0	0	0	0	0	0	0	65
2074	Increase			72											7
2075	(Decrease)														
2076	Test Year	930200	0	0	0	0	0	0	0	0	0	0	0	0	0
2077	Prior Year	930200	0	0	0	0	0	0	0	0	0	0	0	0	0
2078	Increase														
2079	(Decrease)														
2080	Test Year	930210	140	39	26	114	48	182	77	57	72	48	67	37	907
2081	Prior Year	930210	43	37	58	56	28	171	61	32	42	78	34	32	672
2082	Increase		97	2	(32)	58	20	11	16	25	30	33	33	5	235
2083	(Decrease)														
2084	Test Year	930211	0	0	0	0	0	0	0	0	0	0	0	0	0
2085	Prior Year	930211	0	0	0	0	0	0	0	0	0	0	0	0	0
2086	Increase														
2087	(Decrease)														
2088	Test Year	930212	0	0	0	0	0	1	16	0	0	0	0	0	17
2089	Prior Year	930212	0	0	0	0	1	0	0	0	0	0	0	0	1
2090	Increase														
2091	(Decrease)														
2092	Test Year	930213	0	0	0	0	0	0	0	0	0	0	0	0	0
2093	Prior Year	930213	0	0	0	0	0	0	0	0	0	0	0	0	0
2094	Increase														
2095	(Decrease)														
2096	Test Year	930214	0	0	0	0	0	0	0	0	0	0	0	0	0
2097	Prior Year	930214	0	0	0	0	0	0	0	0	0	0	0	0	0
2098	Increase														
2099	(Decrease)														
2100	Test Year	930215	0	0	0	0	0	0	0	0	0	0	0	0	0
2101	Prior Year	930215	0	0	0	0	0	0	0	0	0	0	0	0	0
2102	Increase														

Account Title	Account Number	1st Month December	2nd Month January	3rd Month February	4th Month March	5th Month April	6th Month May	7th Month June	8th Month July	9th Month August	10th Month September	11th Month October	12th Month November	Total
2103 Increase						1	16							16
2104 (Decrease)					(1)									
2105														
2106 Test Year	930214	0	0	0	0	0	0	0	0	0	0	0	0	0
2107 Prior Year	930214	0	0	0	0	0	0	0	0	0	0	0	0	0
2108 Increase														
2109 (Decrease)														
2110														
2111 Test Year	931100	0	0	0	0	0	0	0	0	0	0	0	0	0
2112 Prior Year	931100	0	0	0	0	0	0	0	0	0	0	0	0	0
2113 Increase														
2114 (Decrease)														
2115														
2116 Test Year	935100	1	2	1	0	1	6	1	4	1	3	2	3	25
2117 Prior Year	935100	2	6	2	1	1	3	0	1	1	1	2	1	21
2118 Increase														4
2119 (Decrease)		(1)	(4)	(1)	(1)									
2120														
2121 Test Year	935110	22	43	8	6	9	(5)	6	4	22	1	8	2	126
2122 Prior Year	935110	14	15	16	4	1	0	11	6	52	2	24	5	150
2123 Increase														
2124 (Decrease)														
2125														
2126 Test Year	935111	0	0	0	0	0	0	0	0	0	0	0	0	0
2127 Prior Year	935111	0	0	0	0	0	0	0	0	0	0	0	0	0
2128 Increase														
2129 (Decrease)														
2130														
2131 Test Year	935112	13	118	45	15	(1)	(112)	(2)	4	0	0	4	0	84
2132 Prior Year	935112	5	3	127	8	0	49	0	7	15	0	9	3	226
2133 Increase														
2134 (Decrease)					(82)	(1)	(161)	(2)	(3)	(15)		(5)	(3)	(142)



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA REQUEST  
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**Item 21)** Provide the following information for each item of electric property or plant held for future use at the end of the test year:

- a. Description of property;
- b. Location;
- c. Date purchased;
- d. Cost;
- e. Estimated date to be placed in service;
- f. Brief description of intended use; and
- g. Current status of each project.

**Response)** a-g. Big Rivers has 96 acres of vacant land located in Hardinsburg, KY. This property was acquired on January 9, 2008 at the selling price of \$475,967.50. Currently, no projects are being performed nor are there any projects scheduled. Therefore, an estimated in service date is irrelevant at this time. In the future, Big Rivers may use this property as a combustion turbine site.

**Witness)** C. William Blackburn



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**Item 22)** List all properties leased to the utility and all improvements to leased properties, together with annual lease payments which are capitalized, in the format provided in Schedule 5.

**Response)** In October 2005, Big Rivers made a lump sum payment of \$220,925.78 to Kenergy for the lease of office space in a building owned by Kenergy. The charge for the lump sum payment was deferred and is being amortized over the life of the agreement. In addition, Big Rivers leases interconnection facilities at its Cloverport substation. See attached schedule.

**Witness)** C. William Blackburn

Big Rivers Electric Corporation

Case No. 2009-00040

Leased Properties  
12 Months Ended November 30, 2008

<b>Name of Lessor</b>	<b>Type of Property</b>	<b>Annual Rent Payment</b>
Louisville Gas & Electric	Interconnection Facilities - Cloverport Sub	\$21,111.12
Kenergy Corp.	Disaster Recovery Center - Hanson, KY	\$0.00



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**Item 23)** List all non-utility property, related property taxes, and the accounts where amounts are recorded for the test period. Include a description of the property, the date purchased, and the cost.

**Response)** Big Rivers does not own any non-utility property.

**Witness)** C. William Blackburn



BIG RIVERS ELECTRIC CORPORATION'S  
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**Item 24)** Provide the following information concerning fuel purchases:

a. A schedule showing by month and by year the dollar amount of fuel purchases for the test year and the last 3 calendar years;

b. A calculation showing the average (13-month) number of days' supply of coal on hand for the test year and each of the last 3 calendar years. Include all work papers along with a detailed description of the factors considered in determining what constitutes an average days' supply of coal; and

c. The actual fuel costs for the 3 most recent calendar years in total dollars, cents per kWh generated, and cents per MMBTU for each type of fuel. Also provide the actual amounts of each type of fuel used, the number of BTUs obtained from each type of fuel, and the kWh generated by each type of fuel.

**Response)** While Big Rivers is an owner of coal fired generation units, it has leased the operation of those units to E.ON-US. Therefore, Big Rivers does not purchase or maintain a fuel inventory used in generation.

**Witness)** C. William Blackburn



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**Item 25)** Provide purchased power costs for the test year and 2 most recent calendar years. These costs should be separated into demand and energy costs. The actual and estimated kW demands and kWh purchased should be included. Indicate any estimates used and explain the estimates in detail.

**Response)** See attached Schedule 25-Purchased Power.

**Witness)** C. William Blackburn

BIG RIVERS ELECTRIC CORPORATION'S  
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**Purchased Power Costs**

Line No.	Month	Test Year			
		KW	KWH	Demand	Energy
1.	12/07	-	519,914,987	-	12,722,495.25
2.	01/08	-	450,578,000	-	9,357,209.34
3.	02/08	-	424,506,000	-	8,664,711.56
4.	03/08	-	464,347,000	-	9,420,748.76
5.	04/08	-	454,614,000	-	9,148,492.48
6.	05/08	-	435,524,000	-	9,203,364.69
7.	06/08	-	420,588,000	-	8,928,265.64
8.	07/08	-	431,431,000	-	9,134,140.06
9.	08/08	-	446,025,000	-	10,032,262.63
10.	09/08	-	405,965,000	-	8,640,015.18
11.	10/08	-	413,930,000	-	8,580,541.15
12.	11/08	-	410,896,000	-	8,629,943.48
13.		-	5,278,318,987	-	112,462,190.22

2008					
	Month	KW	KWH	Demand	Energy
14.	01/08	-	450,578,000	-	9,357,209.34
15.	02/08	-	424,506,000	-	8,664,711.56
16.	03/08	-	464,347,000	-	9,420,748.76
17.	04/08	-	454,614,000	-	9,148,492.48
18.	05/08	-	435,524,000	-	9,203,364.69
19.	06/08	-	420,588,000	-	8,928,265.64
20.	07/08	-	431,431,000	-	9,134,140.06
21.	08/08	-	446,025,000	-	10,032,262.63
22.	09/08	-	405,965,000	-	8,640,015.18
23.	10/08	-	413,930,000	-	8,580,541.15
24.	11/08	-	410,896,000	-	8,629,943.48
25.	12/08	-	453,385,000	-	9,384,536.41
26.		-	5,211,789,000	-	109,124,231.38

BIG RIVERS ELECTRIC CORPORATION'S  
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		2007			
	Month	KW	KWH	Demand	Energy
27.	01/07	178,000	542,428,000	724,304.53	12,946,667.24
28.	02/07	-	518,624,000	-	12,975,925.00
29.	03/07	-	526,723,000	-	12,684,899.92
30.	04/07	-	500,920,000	-	12,106,787.09
31.	05/07	-	523,362,000	-	14,604,248.46
32.	06/07	-	505,373,000	-	14,717,005.82
33.	07/07	-	530,210,000	-	15,576,225.48
34.	08/07	-	556,935,600	-	16,545,378.21
35.	09/07	-	506,735,600	-	14,139,361.22
36.	10/07	-	487,933,080	-	12,135,739.19
37.	11/07	-	494,522,400	-	12,422,860.74
38.	12/07	-	519,914,987	-	12,722,495.25
39.		178,000	6,213,681,667	724,304.53	163,577,593.62

From February 2007 forward due to problems at Wolf Creek Dam, the Big Rivers' contract with SEPA has been modified and power is currently being received on a "run of the river" basis.



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- Item 26)** Provide the following information concerning Big Rivers' board of directors:
- a. The name and personal mailing address of each member of Big Rivers' board of directors. Indicate the distribution cooperative each director represents. If any changes occur in board membership during the course of these proceedings, update your response to this request.
  - b. A detailed analysis of the total compensation paid to each member of the board of directors during the test year including all fees, fringe benefits, and expenses, with a description of the type of meetings, seminars, etc. attended by each member. If any of the expenses in this analysis include the costs for a director's spouse, identify such expenses separately.
  - c. Big Rivers' policies specifying the compensation of directors and a schedule of standard directors' fees, per diems, and other compensation in effect during the test year. If changes occurred during the test year, indicate the effective date and the reason for the changes.

**Response)** a. KENERGY CORP.  
William C. Denton, 12633 Hwy., 351, Henderson, KY 42420.  
Larry Elder, 2245 Hayden Bridge Road, Owensboro, KY 42301.

JACKSON PURCHASE ENERGY CORP.  
Lee Bearden, 211 Green Oaks Lane, Benton, KY 42025.  
Wayne Elliott, 6725 New Hope Church Road, Paducah, KY 42001.

MEADE COUNTY RECC  
Dr. James Sills, 362 Tules Creek Road, Hardinsburg, KY 40143.  
Paul Edd Butler, 183 Davison Lane, Falls of Rough, KY 40119.

BIG RIVERS ELECTRIC CORPORATION'S  
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b. Please see attached spreadsheet.

c. Please see attached Board of Directors Fees and Expenses Policy  
which delineates changes made during the test year. The changes were made in an attempt to  
clarify application of the fee structures outlines in the policy.

**Witness)** Mark Bailey

Big Rivers Electric Corporation

Case No. 2009-00040

12/01/07 - 11/30/08

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE \$	TOTAL	DATES	DESCRIPTION
LEE BEARDEN	1,000.00	99.21	99.21	99.21	11/18/07-11/20/07	PRIOR BOARD MEETING
LEE BEARDEN	400.00	657.80	657.80	1,657.80	12/05/07, 12/11/07	KAEC ANNUAL MEETING
LEE BEARDEN	400.00	-	24.96	400.00	12/20/07	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	600.00	382.30	24.96	424.96	12/21/07	WORK SESSION
LEE BEARDEN	600.00	8.48	608.48	982.30	01/17/08	BOARD MEETING
LEE BEARDEN	600.00	294.24	894.24	608.48	01/18/08	WORK SESSION
LEE BEARDEN	600.00	7.42	607.42	894.24	02/14/08	BOARD MEETING
LEE BEARDEN	600.00	139.51	739.51	607.42	02/15/08	WORK SESSION
LEE BEARDEN	600.00	-	600.00	739.51	09-12/07, 01-02/08	BOARD MEETING
LEE BEARDEN	1,400.00	1,947.78	3,347.78	600.00	02/24/08-02/27/08	BOARD MEETING-PAY ADJ
LEE BEARDEN	200.00	-	200.00	3,347.78	03/04/08	NRECA ANNUAL MEETINGS,SPOUSE-\$76.28
LEE BEARDEN	600.00	15.46	615.46	200.00	03/13/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	152.38	852.38	615.46	03/14/08	WORK SESSION
LEE BEARDEN	200.00	-	200.00	852.38	04/08/08	BOARD MEETING
LEE BEARDEN	600.00	7.95	607.95	200.00	04/17/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	372.88	1,072.88	607.95	04/18/08	WORK SESSION
LEE BEARDEN	200.00	-	200.00	1,072.88	04/25/08	BOARD MEETING
LEE BEARDEN	200.00	-	200.00	200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	200.00	-	25.00	200.00	05/15/08	TRAVEL DAY
LEE BEARDEN	700.00	240.67	940.67	225.00	05/16/08	BOARD MEETING
LEE BEARDEN	200.00	-	200.00	940.67	05/29/08	TELEPHONIC MEETINGS
LEE BEARDEN	200.00	-	200.00	200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	600.00	13.18	613.18	200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	355.98	1,055.98	613.18	06/19/08	WORK SESSION
LEE BEARDEN	700.00	-	700.00	1,055.98	06/20/08	BOARD MEETING
LEE BEARDEN	700.00	-	700.00	700.00	06/25/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	-	700.00	700.00	07/02/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	5.61	605.61	700.00	07/09/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	313.37	1,013.37	605.61	07/17/08	WORK SESSION
LEE BEARDEN	200.00	-	200.00	1,013.37	07/18/08	BOARD MEETING
LEE BEARDEN	700.00	288.20	988.20	200.00	08/03/08	TRAVEL DAY
LEE BEARDEN	600.00	8.48	608.48	988.20	08/04/08	BOARD MEETING
LEE BEARDEN	700.00	302.51	1,002.51	608.48	08/14/08	WORK SESSION
LEE BEARDEN	700.00	-	700.00	1,002.51	08/15/08	BOARD MEETING
LEE BEARDEN	200.00	-	200.00	700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
LEE BEARDEN	700.00	39.21	739.21	200.00	09/15/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	373.27	1,073.27	739.21	09/18/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	3.32	703.32	1,073.27	09/19/08	BREC ANNUAL MEETING
LEE BEARDEN	700.00	-	700.00	703.32	09/25/08	BOARD MEETING
LEE BEARDEN	600.00	13.25	613.25	700.00	10/13/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	280.75	980.75	613.25	10/16/08	WORK SESSION
LEE BEARDEN	1,000.00	306.18	1,306.18	980.75	10/17/08	BOARD MEETING
LEE BEARDEN	600.00	-	600.00	1,306.18	11/16/08-11/18/08	KAEC ANNUAL MEETING
LEE BEARDEN	700.00	280.14	980.14	600.00	11/20/08	WORK SESSION
LEE BEARDEN	25,900.00	651.42	6,959.49	980.14	11/21/08	BOARD MEETING
LEE BEARDEN				651.42		
				33,510.91		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE \$	TOTAL	DATES	DESCRIPTION
PAUL EDD BUTLER	800.00		99.21	99.21	11/19/07-11/20/07	PRIOR BOARD MEETING
PAUL EDD BUTLER	400.00		519.26	1,319.26	12/05/07,12/11/07	KAEC ANNUAL MEETING
PAUL EDD BUTLER	800.00		847.32	1,647.32	12/12/07-12/13/07	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	400.00		461.34	861.34	12/20/07	NRECA DIRECTORS WINTER SCHOOL
PAUL EDD BUTLER	600.00		219.22	819.22	12/21/07	WORK SESSION
PAUL EDD BUTLER	600.00		46.36	646.36	01/17/08	BOARD MEETING
PAUL EDD BUTLER	600.00		213.78	813.78	01/18/08	WORK SESSION
PAUL EDD BUTLER	600.00		45.30	645.30	02/14/08	BOARD MEETING
PAUL EDD BUTLER	600.00		220.78	820.78	02/15/08	WORK SESSION
PAUL EDD BUTLER	200.00			200.00	02/19/08	BOARD MEETING
PAUL EDD BUTLER	1,800.00		1,934.40	3,734.40	02/23/08-02/27/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00			200.00	03/04/08	NRECA ANNUAL MEETING SPOUSE-\$76.28
PAUL EDD BUTLER	600.00		15.45	615.45	03/13/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		156.38	756.38	03/14/08	WORK SESSION
PAUL EDD BUTLER	200.00			200.00	04/08/08	BOARD MEETING
PAUL EDD BUTLER	600.00		45.83	645.83	04/17/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		221.96	821.96	04/18/08	WORK SESSION
PAUL EDD BUTLER	200.00			200.00	04/25/08	BOARD MEETING
PAUL EDD BUTLER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00			200.00	05/15/08	TRAVEL DAY
PAUL EDD BUTLER	600.00		174.77	774.77	05/16/08	BOARD MEETING
PAUL EDD BUTLER	200.00			200.00	05/29/08	TELEPHONIC MEETINGS
PAUL EDD BUTLER	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		51.06	651.06	06/19/08	WORK SESSION
PAUL EDD BUTLER	600.00		218.39	818.39	06/20/08	BOARD MEETING
PAUL EDD BUTLER	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00		5.61	605.61	07/17/08	WORK SESSION
PAUL EDD BUTLER	600.00		162.34	762.34	07/18/08	BOARD MEETING
PAUL EDD BUTLER	600.00		61.35	661.35	08/04/08	BOARD MEETING
PAUL EDD BUTLER	600.00		52.36	652.36	08/14/08	WORK SESSION
PAUL EDD BUTLER	600.00		188.44	788.44	08/15/08	BOARD MEETING
PAUL EDD BUTLER	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
PAUL EDD BUTLER	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		83.09	683.09	09/18/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		205.55	805.55	09/19/08	BREC ANNUAL MEETING
PAUL EDD BUTLER	1,400.00		1,659.27	3,059.27	09/21/08-9/24/08	BOARD MEETING
PAUL EDD BUTLER	600.00		3.32	603.32	09/25/08	NRECA REGIONAL MEETING
PAUL EDD BUTLER	600.00			600.00	10/13/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00		57.13	657.13	10/16/08	BOARD MEETING-UNION CONTRACT
PAUL EDD BUTLER	600.00		221.43	821.43	10/17/08	WORK SESSION
PAUL EDD BUTLER	1,000.00		87.77	1,087.77	11/16/08-11/18/08	BOARD MEETING
PAUL EDD BUTLER	600.00		43.88	643.88	11/20/08	KAEC ANNUAL MEETING
PAUL EDD BUTLER	600.00		120.61	720.61	11/21/08	WORK SESSION
PAUL EDD BUTLER			1,233.25	1,233.25		BOARD MEETING
PAUL EDD BUTLER	26,600.00	700.27	9,276.21	36,576.48		NRECA DIRECTORS WINTER SCHOOL

DIRECTOR	FEES	FRINGE EXPENSE	TOTAL	DATES	DESCRIPTION
		\$	\$		
WILLIAM DENTON	1,000.00	420.11	1,420.11	11/18/07-11/20/07	KAEC ANNUAL MEETINGS-SPOUSE \$55.00
WILLIAM DENTON	400.00		400.00	12/05/07-12/11/07	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	1,000.00	1,740.59	2,740.59	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL
WILLIAM DENTON	400.00	34.66	434.66	12/20/07	WORK SESSION
WILLIAM DENTON	700.00	128.08	828.08	12/21/07	BOARD MEETING
WILLIAM DENTON	600.00	18.58	618.58	01/17/08	WORK SESSION
WILLIAM DENTON	700.00	95.93	795.93	01/18/08	BOARD MEETING
WILLIAM DENTON	600.00	12.47	612.47	02/14/08	WORK SESSION
WILLIAM DENTON	700.00	94.61	794.61	02/15/08	BOARD MEETING
WILLIAM DENTON	200.00		200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00		200.00	02/26/08	TELEPHONIC MEETINGS
WILLIAM DENTON	400.00	6.06	406.06	02/28/08	CONFERENCE-UNWIND
WILLIAM DENTON	200.00		200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	400.00	14.14	414.14	03/06/08	ILLINOIS BASIN ENERGY FORUM
WILLIAM DENTON	600.00	20.51	620.51	03/13/08	WORK SESSION
WILLIAM DENTON	700.00	88.76	788.76	03/14/08	BOARD MEETING
WILLIAM DENTON	200.00		200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	600.00	18.05	618.05	04/17/08	WORK SESSION
WILLIAM DENTON	700.00	95.78	795.78	04/18/08	BOARD MEETING
WILLIAM DENTON	200.00		200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00		200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00		200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00	51.00	251.00	05/07/08	LEGISLATIVE CONFERENCE
WILLIAM DENTON	200.00	6.06	206.06	05/08/08	TRAVEL DAY-UNWIND
WILLIAM DENTON	400.00	19.66	419.66	05/09/08	CONFERENCE-UNWIND
WILLIAM DENTON	700.00	88.50	788.50	05/16/08	BOARD MEETING
WILLIAM DENTON	200.00		200.00	05/29/08	TELEPHONIC MEETINGS
WILLIAM DENTON	200.00		200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	1,000.00	2,495.23	3,495.23	06/06/08-06/08/08	NRECA DIRECTORS SUMMER SCHOOL
WILLIAM DENTON	200.00		200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00	19.24	619.24	06/19/08	WORK SESSION
WILLIAM DENTON	600.00	92.23	792.23	06/20/08	BOARD MEETING
WILLIAM DENTON	700.00		700.00	06/25/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00		700.00	07/02/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00		700.00	07/09/08	BOARD MEETING-UNWIND
WILLIAM DENTON	600.00	12.63	612.63	07/17/08	WORK SESSION
WILLIAM DENTON	700.00	75.65	775.65	07/18/08	BOARD MEETING
WILLIAM DENTON	400.00		400.00	08/01/08	CONFERENCE-UNWIND
WILLIAM DENTON	700.00	70.36	770.36	08/04/08	BOARD MEETING
WILLIAM DENTON	1,000.00	793.78	1,793.78	08/06/08-08/08/08	ACES MEETINGS
WILLIAM DENTON	600.00	20.18	620.18	08/14/08	WORK SESSION
WILLIAM DENTON	700.00	46.01	746.01	08/15/08	BOARD MEETING
WILLIAM DENTON	200.00		200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	400.00		400.00	09/02/08	CONFERENCE-UNWIND
WILLIAM DENTON	700.00		700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
WILLIAM DENTON	200.00		200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00		200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	700.00	53.26	753.26	09/18/08	BREC ANNUAL MEETING
WILLIAM DENTON	700.00	28.20	728.20	09/19/08	BOARD MEETING
WILLIAM DENTON	700.00	3.32	703.32	09/25/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00		700.00	10/13/08	BOARD MEETING-UNION CONTRACT
WILLIAM DENTON	600.00	20.27	620.27	10/16/08	WORK SESSION
WILLIAM DENTON	700.00	95.98	795.98	10/17/08	BOARD MEETING
WILLIAM DENTON	400.00		400.00	11/04/08	CONFERENCE-UNWIND
WILLIAM DENTON	600.00	220.69	820.69	11/06/08-11/07/08	ACES BOARD MEETING
WILLIAM DENTON	1,000.00	564.51	1,564.51	11/16/08-11/18/08	KAEC ANNUAL MEETING
WILLIAM DENTON	600.00	32.76	632.76	11/20/08	WORK SESSION
WILLIAM DENTON	700.00	88.00	788.00	11/21/08	BOARD MEETING
WILLIAM DENTON		183.25	183.25		NRECA DIRECTORS WINTER SCHOOL
WILLIAM DENTON	748.45		748.45		
	31,000.00	7,869.10	39,617.55		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
LARRY ELDER	(250.00)			(250.00)		PRIOR KAEC COMMITTEE MEETING
LARRY ELDER	750.00		567.55	1,317.55	11/18/07-11/20/07	KAEC ANNUAL MEETING
LARRY ELDER	400.00			400.00	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	150.00		124.16	274.16	12/18/2007	KAEC BOARD MEETING
LARRY ELDER	400.00		48.24	448.24	12/20/07	WORK SESSION
LARRY ELDER	600.00		56.97	656.97	12/21/07	BOARD MEETING
LARRY ELDER	600.00		32.72	632.72	01/17/08	WORK SESSION
LARRY ELDER	600.00		73.45	673.45	01/18/08	BOARD MEETING
LARRY ELDER	150.00		264.87	414.87	02/04/08	KAEC BOARD MEETING
LARRY ELDER	600.00		31.66	631.66	02/14/08	WORK SESSION
LARRY ELDER	600.00		80.46	680.46	02/15/08	BOARD MEETING
LARRY ELDER	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	02/26/08	TELEPHONIC MEETINGS
LARRY ELDER	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		39.70	639.70	03/13/08	WORK SESSION
LARRY ELDER	600.00		52.12	652.12	03/14/08	BOARD MEETING
LARRY ELDER	150.00		156.10	306.10	03/18/08	KAEC BOARD MEETING
LARRY ELDER	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	400.00		191.90	591.90	04/16/08	SURE EXECUTIVE SUBCOMMITTEE MEETING
LARRY ELDER	600.00		32.19	632.19	04/17/08	WORK SESSION
LARRY ELDER	600.00		59.15	659.15	04/18/08	BOARD MEETING
LARRY ELDER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		72.32	672.32	05/16/08	BOARD MEETING
LARRY ELDER	150.00		136.51	286.51	05/20/08	KAEC BOARD MEETING
LARRY ELDER	1,000.00		721.77	1,721.77	05/28/08-05/30/08	ACES CONFERENCE
LARRY ELDER	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		37.42	637.42	06/19/08	WORK SESSION
LARRY ELDER	600.00		78.08	678.08	06/20/08	BOARD MEETING
LARRY ELDER	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00		33.69	633.69	07/17/08	WORK SESSION
LARRY ELDER	600.00		41.26	641.26	07/18/08	BOARD MEETING
LARRY ELDER	600.00		39.46	639.46	08/04/08	BOARD MEETING
LARRY ELDER	600.00		36.56	636.56	08/14/08	WORK SESSION
LARRY ELDER	600.00		62.40	662.40	08/15/08	BOARD MEETING
LARRY ELDER	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		71.98	671.98	09/08/08	BOARD MEETING-PERSONNEL MATTER
LARRY ELDER	600.00		63.07	663.07	09/15/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		3.32	603.32	09/19/08	BREC ANNUAL MEETING
LARRY ELDER	600.00			600.00	09/25/08	BOARD MEETING
LARRY ELDER	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT
LARRY ELDER	600.00		41.33	641.33	10/16/08	WORK SESSION
LARRY ELDER	600.00		78.94	678.94	10/17/08	BOARD MEETING
LARRY ELDER	150.00		102.33	252.33	10/21/08	KAEC BOARD MEETING
LARRY ELDER	750.00		71.96	821.96	11/16/08-11/18/08	KAEC ANNUAL MEETING
LARRY ELDER	600.00			600.00	11/20/08	WORK SESSION
LARRY ELDER	600.00		54.86	654.86	11/21/08	BOARD MEETING
LARRY ELDER						NRECA DIRECTORS WINTER SCHOOL
		748.45		748.45		
	23,800.00	748.45	3,556.50	28,106.95		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
WAYNE ELLIOTT	1,000.00		797.74	1,797.74	11/18/07-11/20/07	KAEC ANNUAL MEETING
WAYNE ELLIOTT	400.00			400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	400.00		92.86	492.86	12/20/07	WORK SESSION
WAYNE ELLIOTT	600.00		243.72	843.72	12/21/07	BOARD MEETING
WAYNE ELLIOTT	600.00		79.18	679.18	01/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		239.57	839.57	01/18/08	BOARD MEETING
WAYNE ELLIOTT	600.00		78.12	678.12	02/14/08	WORK SESSION
WAYNE ELLIOTT	600.00		246.59	846.59	02/15/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	02/26/08	TELEPHONIC MEETINGS
WAYNE ELLIOTT	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		97.59	697.59	03/13/08	WORK SESSION
WAYNE ELLIOTT	600.00		215.96	815.96	03/14/08	BOARD MEETING
WAYNE ELLIOTT	1,400.00		1,717.76	3,117.76	03/17/08-03/20/08	COBANK CONFERENCE
WAYNE ELLIOTT	200.00			200.00	04/09/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		78.65	678.65	04/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		247.77	847.77	04/18/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00		102.74	302.74	05/15/08	TRAVEL DAY
WAYNE ELLIOTT	600.00		241.98	841.98	05/16/08	BOARD MEETING
WAYNE ELLIOTT	1,000.00		945.72	1,945.72	05/28/08-05/30/08	ACES CONFERENCE
WAYNE ELLIOTT	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		84.40	684.40	06/19/08	WORK SESSION
WAYNE ELLIOTT	600.00		250.98	850.98	06/20/08	BOARD MEETING
WAYNE ELLIOTT	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00		88.10	688.10	07/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		243.58	843.58	07/18/08	TRAVEL DAY
WAYNE ELLIOTT	200.00		101.99	301.99	08/03/08	BOARD MEETING
WAYNE ELLIOTT	600.00		263.56	863.56	08/04/08	WORK SESSION
WAYNE ELLIOTT	600.00		90.97	690.97	08/14/08	BOARD MEETING
WAYNE ELLIOTT	600.00		236.45	836.45	08/15/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
WAYNE ELLIOTT	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		129.90	729.90	09/18/08	BREC ANNUAL MEETING
WAYNE ELLIOTT	600.00		246.99	846.99	09/19/08	BOARD MEETING
WAYNE ELLIOTT	600.00		59.78	659.78	09/25/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT
WAYNE ELLIOTT	600.00		104.24	704.24	10/16/08	WORK SESSION
WAYNE ELLIOTT	600.00		253.04	853.04	10/17/08	BOARD MEETING
WAYNE ELLIOTT	1,000.00		704.66	1,704.66	11/16/08-11/18/08	KAEC ANNUAL MEETING
WAYNE ELLIOTT	600.00		84.99	684.99	11/20/08	WORK SESSION
WAYNE ELLIOTT	600.00		251.42	851.42	11/21/08	BOARD MEETING
WAYNE ELLIOTT			1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL
		748.45		748.45		
	25,200.00	748.45	9,854.27	35,802.72		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
JAMES SILLS	1,000.00		99.21	99.21		PRIOR BOARD MEETING
JAMES SILLS	400.00		557.80	1,557.80	11/19/07-11/20/07	KAEC ANNUAL MEETING
JAMES SILLS	1,000.00		1,731.96	2,731.96	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	400.00		24.95	424.95	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL
JAMES SILLS	600.00		262.99	862.99	12/20/07	WORK SESSION
JAMES SILLS	600.00		94.33	694.33	12/21/07	BOARD MEETING
JAMES SILLS	600.00		163.90	763.90	01/17/08	WORK SESSION
JAMES SILLS	600.00		7.42	607.42	01/18/08	BOARD MEETING
JAMES SILLS	600.00		170.92	770.92	02/14/08	WORK SESSION
JAMES SILLS	200.00			200.00	02/15/08	BOARD MEETING
JAMES SILLS	1,800.00		2,005.67	3,805.67	02/19/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	02/23/08-02/27/08	NRECA ANNUAL MEETING SPOUSE-\$76.28
JAMES SILLS	600.00		15.46	615.46	03/04/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		230.23	830.23	03/13/08	WORK SESSION
JAMES SILLS	200.00			200.00	03/14/08	BOARD MEETING
JAMES SILLS	600.00		7.95	607.95	04/08/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		172.07	772.07	04/17/08	WORK SESSION
JAMES SILLS	200.00			200.00	04/18/08	BOARD MEETING
JAMES SILLS	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00		1,373.69	1,973.69	05/06/08-05/07/08	LEGISLATIVE CONFERENCE
JAMES SILLS	600.00			600.00	05/15/08	TRAVEL DAY
JAMES SILLS	600.00		248.63	848.63	05/16/08	BOARD MEETING
JAMES SILLS	1,000.00		702.55	1,702.55	05/28/08-05/30/08	ACES CONFERENCE
JAMES SILLS	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		13.19	613.19	06/19/08	WORK SESSION
JAMES SILLS	600.00		168.51	768.51	06/20/08	BOARD MEETING
JAMES SILLS	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00		5.60	605.60	07/17/08	WORK SESSION
JAMES SILLS	600.00		249.81	849.81	07/18/08	BOARD MEETING
JAMES SILLS	600.00		49.33	649.33	08/04/08	BOARD MEETING
JAMES SILLS	600.00		8.48	608.48	08/14/08	WORK SESSION
JAMES SILLS	600.00		144.55	744.55	08/15/08	BOARD MEETING
JAMES SILLS	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		39.22	639.22	09/18/08	BREC ANNUAL MEETING
JAMES SILLS	600.00		202.32	802.32	09/19/08	BOARD MEETING
JAMES SILLS	1,400.00		1,837.89	3,237.89	09/21/08-9/24/08	NRECA REGIONAL MEETING
JAMES SILLS	200.00		3.33	203.33	09/25/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT
JAMES SILLS	600.00		179.03	779.03	10/17/08	BOARD MEETING
JAMES SILLS	600.00		102.67	702.67	11/16/08-11/17/08	KAEC ANNUAL MEETING
JAMES SILLS	600.00		105.30	705.30	11/20/08	WORK SESSION
JAMES SILLS	600.00		64.73	664.73	11/21/08	BOARD MEETING
JAMES SILLS			1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL
JAMES SILLS		430.77		430.77		
	26,400.00	430.77	12,276.94	39,107.71		

Big Rivers Electric Corporation

Case No. 2009-00040

12/01/07 - 11/30/08

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
LEE BEARDEN	1,000.00	99.21	657.80	99.21	11/18/07-11/20/07	PRIOR BOARD MEETING
LEE BEARDEN	400.00	-	400.00	1,657.80	12/05/07,12/11/07	KAEC ANNUAL MEETING
LEE BEARDEN	400.00	-	24.96	400.00	12/20/07	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	600.00	-	382.30	424.96	12/21/07	WORK SESSION
LEE BEARDEN	600.00	-	8.48	982.30	01/17/08	BOARD MEETING
LEE BEARDEN	600.00	-	294.24	608.48	01/17/08	WORK SESSION
LEE BEARDEN	600.00	-	7.42	608.48	02/14/08	BOARD MEETING
LEE BEARDEN	600.00	-	139.51	607.42	02/15/08	WORK SESSION
LEE BEARDEN	600.00	-	-	739.51	09-12/07, 01-02/08	BOARD MEETING-PAY ADJ
LEE BEARDEN	1,400.00	1,947.78	-	600.00	02/24/08-02/27/08	BOARD MEETING-PAY ADJ
LEE BEARDEN	200.00	-	-	3,347.78	03/04/08	NRECA ANNUAL MEETINGS-SPOUSE-\$76.28
LEE BEARDEN	600.00	-	15.46	200.00	03/13/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	-	152.38	615.46	03/14/08	WORK SESSION
LEE BEARDEN	600.00	-	-	852.38	04/08/08	BOARD MEETING
LEE BEARDEN	600.00	-	7.95	200.00	04/17/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	-	372.88	607.95	04/18/08	WORK SESSION
LEE BEARDEN	200.00	-	-	1,072.88	04/25/08	BOARD MEETING
LEE BEARDEN	200.00	-	-	200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	200.00	-	25.00	200.00	05/15/08	TRAVEL DAY
LEE BEARDEN	700.00	240.67	-	225.00	05/16/08	BOARD MEETING
LEE BEARDEN	200.00	-	-	940.67	05/29/08	TELEPHONIC MEETINGS
LEE BEARDEN	200.00	-	-	200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	200.00	-	-	200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	600.00	-	13.18	200.00	06/19/08	WORK SESSION
LEE BEARDEN	700.00	-	355.98	613.18	06/20/08	BOARD MEETING
LEE BEARDEN	700.00	-	-	700.00	06/25/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	-	-	700.00	07/02/08	BOARD MEETING-UNWIND
LEE BEARDEN	600.00	-	5.61	700.00	07/09/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	-	313.37	605.61	07/17/08	WORK SESSION
LEE BEARDEN	200.00	-	-	1,013.37	07/18/08	BOARD MEETING
LEE BEARDEN	700.00	-	288.20	200.00	08/03/08	TRAVEL DAY
LEE BEARDEN	600.00	-	8.48	988.20	08/04/08	BOARD MEETING
LEE BEARDEN	700.00	-	302.51	608.48	08/14/08	WORK SESSION
LEE BEARDEN	200.00	-	-	1,002.51	08/15/08	BOARD MEETING
LEE BEARDEN	200.00	-	-	700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
LEE BEARDEN	700.00	-	39.21	200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
LEE BEARDEN	700.00	-	373.27	739.21	09/18/08	BREC ANNUAL MEETING
LEE BEARDEN	700.00	-	3.32	1,073.27	09/19/08	BOARD MEETING
LEE BEARDEN	600.00	-	13.25	703.32	09/25/08	BOARD MEETING-UNWIND
LEE BEARDEN	700.00	-	280.75	700.00	10/13/08	BOARD MEETING-UNION CONTRACT
LEE BEARDEN	1,000.00	-	306.18	613.25	10/16/08	WORK SESSION
LEE BEARDEN	600.00	-	-	980.75	10/17/08	BOARD MEETING
LEE BEARDEN	700.00	-	-	1,306.18	11/16/08-11/18/08	KAEC ANNUAL MEETING
LEE BEARDEN	600.00	-	280.14	600.00	11/20/08	WORK SESSION
LEE BEARDEN	700.00	-	-	960.14	11/21/08	BOARD MEETING
LEE BEARDEN	25,900.00	651.42	6,959.49	651.42		
LEE BEARDEN				33,510.91		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
PAUL EDD BUTLER	800.00		99.21	99.21		PRIOR BOARD MEETING
PAUL EDD BUTLER	800.00		519.26	1,319.26	11/19/07-11/20/07	KAEC ANNUAL MEETING
PAUL EDD BUTLER	400.00		847.32	1,247.32	12/05/07-12/11/07	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	400.00		1,647.32	1,647.32	12/12/07-12/13/07	NRECA DIRECTORS WINTER SCHOOL
PAUL EDD BUTLER	400.00		461.34	461.34	12/20/07	WORK SESSION
PAUL EDD BUTLER	600.00		819.22	819.22	12/21/07	BOARD MEETING
PAUL EDD BUTLER	600.00		646.36	646.36	01/17/08	WORK SESSION
PAUL EDD BUTLER	600.00		213.78	213.78	01/18/08	BOARD MEETING
PAUL EDD BUTLER	600.00		45.30	45.30	02/14/08	WORK SESSION
PAUL EDD BUTLER	600.00		220.78	220.78	02/15/08	BOARD MEETING
PAUL EDD BUTLER	200.00		1,934.40	3,734.40	02/23/08-02/27/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	1,800.00					NRECA ANNUAL MEETING, SPOUSE-\$76.28
PAUL EDD BUTLER	200.00		615.45	615.45	03/04/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		156.38	796.38	03/13/08	WORK SESSION
PAUL EDD BUTLER	600.00		200.00	200.00	03/14/08	BOARD MEETING
PAUL EDD BUTLER	200.00		645.83	645.83	04/08/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		45.83	45.83	04/17/08	WORK SESSION
PAUL EDD BUTLER	600.00		221.96	221.96	04/18/08	BOARD MEETING
PAUL EDD BUTLER	200.00				04/25/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00				04/29/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00				05/02/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00				05/15/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00		174.77	774.77	05/16/08	TRAVEL DAY
PAUL EDD BUTLER	600.00				05/29/08	BOARD MEETING
PAUL EDD BUTLER	200.00				06/02/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00				06/11/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00		51.06	651.06	06/19/08	WORK SESSION
PAUL EDD BUTLER	600.00		218.39	818.39	06/20/08	BOARD MEETING
PAUL EDD BUTLER	600.00				06/25/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00				07/02/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00				07/09/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00		5.61	605.61	07/17/08	WORK SESSION
PAUL EDD BUTLER	600.00		162.34	762.34	07/18/08	BOARD MEETING
PAUL EDD BUTLER	600.00		61.35	661.35	08/04/08	BOARD MEETING
PAUL EDD BUTLER	600.00		52.36	652.36	08/14/08	WORK SESSION
PAUL EDD BUTLER	600.00		188.44	788.44	08/15/08	BOARD MEETING
PAUL EDD BUTLER	200.00				08/27/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00				09/08/08	BOARD MEETING-PERSONNEL MATTER
PAUL EDD BUTLER	200.00				09/10/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	200.00				09/15/08	TELEPHONIC MEETINGS-UNWIND
PAUL EDD BUTLER	600.00		83.09	683.09	09/18/08	BREC ANNUAL MEETING
PAUL EDD BUTLER	1,400.00		205.55	805.55	09/19/08	BOARD MEETING
PAUL EDD BUTLER	1,659.27		1,659.27	3,059.27	09/21/08-9/24/08	NRECA REGIONAL MEETING
PAUL EDD BUTLER	600.00		3.32	603.32	09/25/08	BOARD MEETING-UNWIND
PAUL EDD BUTLER	600.00				10/13/08	BOARD MEETING-UNION CONTRACT
PAUL EDD BUTLER	600.00		57.13	657.13	10/16/08	WORK SESSION
PAUL EDD BUTLER	600.00		221.43	821.43	10/17/08	BOARD MEETING
PAUL EDD BUTLER	1,000.00		87.77	1,087.77	11/16/08-11/18/08	KAEC ANNUAL MEETING
PAUL EDD BUTLER	600.00		43.88	643.88	11/20/08	WORK SESSION
PAUL EDD BUTLER	600.00		120.61	720.61	11/21/08	BOARD MEETING
PAUL EDD BUTLER	600.00		1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL
PAUL EDD BUTLER		700.27		700.27		
PAUL EDD BUTLER	26,600.00	700.27	9,276.21	36,576.48		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
WILLIAM DENTON	1,000.00		420.11	1,420.11	11/18/07-11/20/07	KAEC ANNUAL MEETING-SPOUSE \$55.00
WILLIAM DENTON	400.00			400.00	12/05/07-12/11/07	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	1,000.00		1,740.59	2,740.59	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL
WILLIAM DENTON	400.00		34.66	434.66	12/20/07	WORK SESSION
WILLIAM DENTON	700.00		128.08	828.08	12/21/07	BOARD MEETING
WILLIAM DENTON	600.00		18.58	618.58	01/17/08	WORK SESSION
WILLIAM DENTON	700.00		95.93	795.93	01/18/08	BOARD MEETING
WILLIAM DENTON	600.00		12.47	612.47	02/14/08	WORK SESSION
WILLIAM DENTON	700.00		94.61	794.61	02/15/08	BOARD MEETING
WILLIAM DENTON	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	02/26/08	TELEPHONIC MEETINGS
WILLIAM DENTON	200.00		6.06	406.06	02/28/08	CONFERENCE-UNWIND
WILLIAM DENTON	400.00			400.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	03/06/08	ILLINOIS BASIN ENERGY FORUM
WILLIAM DENTON	400.00		14.14	414.14	03/13/08	WORK SESSION
WILLIAM DENTON	600.00		20.51	620.51	03/14/08	BOARD MEETING
WILLIAM DENTON	700.00		88.76	788.76	04/03/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	04/17/08	WORK SESSION
WILLIAM DENTON	600.00		18.05	618.05	04/18/08	BOARD MEETING
WILLIAM DENTON	700.00		95.78	795.78	04/25/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	05/07/08	LEGISLATIVE CONFERENCE
WILLIAM DENTON	200.00		51.00	51.00	05/08/08	TRAVEL DAY-UNWIND
WILLIAM DENTON	200.00		6.06	206.06	05/09/08	CONFERENCE-UNWIND
WILLIAM DENTON	400.00		19.66	419.66	05/09/08	BOARD MEETING
WILLIAM DENTON	700.00		88.50	788.50	05/16/08	BOARD MEETING
WILLIAM DENTON	200.00			200.00	05/29/08	TELEPHONIC MEETINGS
WILLIAM DENTON	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	1,000.00		2,495.23	3,495.23	06/06/08-06/08/08	NRECA DIRECTORS SUMMER SCHOOL
WILLIAM DENTON	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	600.00		19.24	619.24	06/19/08	WORK SESSION
WILLIAM DENTON	700.00		92.23	792.23	06/20/08	BOARD MEETING
WILLIAM DENTON	700.00			700.00	06/25/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00			700.00	07/02/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00			700.00	07/09/08	BOARD MEETING-UNWIND
WILLIAM DENTON	600.00		12.63	612.63	07/17/08	WORK SESSION
WILLIAM DENTON	700.00		75.65	775.65	07/18/08	BOARD MEETING
WILLIAM DENTON	400.00			400.00	08/01/08	CONFERENCE-UNWIND
WILLIAM DENTON	700.00		70.36	770.36	08/04/08	BOARD MEETING
WILLIAM DENTON	1,000.00		793.78	1,793.78	08/06/08-08/08/08	ACES MEETINGS
WILLIAM DENTON	600.00		20.18	620.18	08/14/08	WORK SESSION
WILLIAM DENTON	700.00		46.01	746.01	08/15/08	BOARD MEETING
WILLIAM DENTON	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	400.00			400.00	09/02/08	CONFERENCE-UNWIND
WILLIAM DENTON	700.00			700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
WILLIAM DENTON	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
WILLIAM DENTON	700.00		53.26	753.26	09/18/08	BREC ANNUAL MEETING
WILLIAM DENTON	700.00		28.20	728.20	09/19/08	BOARD MEETING
WILLIAM DENTON	700.00		3.32	703.32	09/25/08	BOARD MEETING-UNWIND
WILLIAM DENTON	700.00			700.00	10/13/08	BOARD MEETING-UNION CONTRACT
WILLIAM DENTON	600.00		20.27	620.27	10/16/08	WORK SESSION
WILLIAM DENTON	700.00		95.98	795.98	10/17/08	BOARD MEETING
WILLIAM DENTON	400.00			400.00	11/04/08	CONFERENCE-UNWIND
WILLIAM DENTON	600.00		220.69	820.69	11/06/08-11/07/08	ACES BOARD MEETING
WILLIAM DENTON	1,000.00		564.51	1,564.51	11/16/08-11/18/08	KAEC ANNUAL MEETING
WILLIAM DENTON	600.00		32.76	632.76	11/20/08	WORK SESSION
WILLIAM DENTON	700.00		88.00	788.00	11/21/08	BOARD MEETING
WILLIAM DENTON			183.25	183.25		NRECA DIRECTORS WINTER SCHOOL
WILLIAM DENTON			748.45	748.45		
	31,000.00		7,869.10	38,869.10		
				39,617.55		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
	(250.00)					
LARRY ELDER	750.00		567.55	1,317.55	11/18/07-11/20/07	PRIOR KAEC COMMITTEE MEETING
LARRY ELDER	400.00			400.00	12/05/07,12/11/07	KAEC ANNUAL MEETING
LARRY ELDER	150.00		124.16	274.16	12/18/2007	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	400.00		48.24	448.24	12/20/07	KAEC BOARD MEETING
LARRY ELDER	600.00		56.97	656.97	12/21/07	WORK SESSION
LARRY ELDER	600.00		32.72	632.72	01/17/08	BOARD MEETING
LARRY ELDER	600.00		73.45	673.45	01/18/08	BOARD MEETING
LARRY ELDER	150.00		264.87	414.87	02/04/08	KAEC BOARD MEETING
LARRY ELDER	600.00		31.66	631.66	02/14/08	WORK SESSION
LARRY ELDER	600.00		30.46	630.46	02/15/08	BOARD MEETING
LARRY ELDER	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	02/26/08	TELEPHONIC MEETINGS
LARRY ELDER	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		39.70	639.70	03/13/08	WORK SESSION
LARRY ELDER	600.00		52.12	652.12	03/14/08	BOARD MEETING
LARRY ELDER	150.00		156.10	306.10	03/18/08	KAEC BOARD MEETING
LARRY ELDER	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	400.00		191.90	591.90	04/16/08	SURE EXECUTIVE SUBCOMMITTEE MEETING
LARRY ELDER	600.00		32.19	632.19	04/17/08	WORK SESSION
LARRY ELDER	600.00		59.15	659.15	04/18/08	BOARD MEETING
LARRY ELDER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		72.32	672.32	05/16/08	BOARD MEETING
LARRY ELDER	150.00		136.51	286.51	05/20/08	KAEC BOARD MEETING
LARRY ELDER	1,000.00		721.77	1,721.77	05/28/08-05/30/08	ACFS CONFERENCE
LARRY ELDER	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		37.42	637.42	06/19/08	WORK SESSION
LARRY ELDER	600.00		78.08	678.08	06/20/08	BOARD MEETING
LARRY ELDER	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00		33.69	633.69	07/17/08	WORK SESSION
LARRY ELDER	600.00		41.26	641.26	07/18/08	BOARD MEETING
LARRY ELDER	600.00		39.46	639.46	08/04/08	BOARD MEETING
LARRY ELDER	600.00		36.56	636.56	08/14/08	WORK SESSION
LARRY ELDER	600.00		62.40	662.40	08/15/08	BOARD MEETING
LARRY ELDER	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER
LARRY ELDER	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
LARRY ELDER	600.00		71.98	671.98	09/18/08	BREC ANNUAL MEETING
LARRY ELDER	600.00		63.07	663.07	09/19/08	BOARD MEETING
LARRY ELDER	600.00		3.32	603.32	09/25/08	BOARD MEETING-UNWIND
LARRY ELDER	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT
LARRY ELDER	600.00		41.33	641.33	10/16/08	WORK SESSION
LARRY ELDER	600.00		78.94	678.94	10/17/08	BOARD MEETING
LARRY ELDER	150.00		102.33	252.33	10/21/08	KAEC BOARD MEETING
LARRY ELDER	750.00		71.96	821.96	11/16/08-11/18/08	KAEC ANNUAL MEETING
LARRY ELDER	600.00			600.00	11/20/08	WORK SESSION
LARRY ELDER	600.00		54.86	654.86	11/21/08	BOARD MEETING
LARRY ELDER						NRECA DIRECTORS WINTER SCHOOL
	23,800.00	748.45	3,558.50	28,106.95		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
WAYNE ELLIOTT	1,000.00		797.74	1,797.74	11/18/07-11/20/07	KAEC ANNUAL MEETING
WAYNE ELLIOTT	400.00		92.86	492.86	12/05/07 12/11/07	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		243.72	843.72	12/20/07	WORK SESSION
WAYNE ELLIOTT	600.00		79.18	679.18	12/21/07	BOARD MEETING
WAYNE ELLIOTT	600.00		239.57	839.57	01/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		78.12	678.12	01/18/08	BOARD MEETING
WAYNE ELLIOTT	600.00		246.59	846.59	02/14/08	WORK SESSION
WAYNE ELLIOTT	600.00			600.00	02/15/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	02/26/08	TELEPHONIC MEETINGS
WAYNE ELLIOTT	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00		97.59	297.59	03/13/08	WORK SESSION
WAYNE ELLIOTT	600.00		215.96	815.96	03/14/08	BOARD MEETING
WAYNE ELLIOTT	600.00		1,717.78	3,117.78	03/17/08-03/20/08	COBANK CONFERENCE
WAYNE ELLIOTT	1,400.00			2,000.00	04/08/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		78.65	678.65	04/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		247.77	847.77	04/18/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00		102.74	302.74	05/15/08	TRAVEL DAY
WAYNE ELLIOTT	600.00		241.98	841.98	05/16/08	BOARD MEETING
WAYNE ELLIOTT	600.00		945.72	1,945.72	05/28/08-05/30/08	ACES CONFERENCE
WAYNE ELLIOTT	1,000.00			2,000.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		84.40	684.40	06/19/08	WORK SESSION
WAYNE ELLIOTT	600.00		250.98	850.98	06/20/08	BOARD MEETING
WAYNE ELLIOTT	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			688.10	07/17/08	WORK SESSION
WAYNE ELLIOTT	600.00		88.10	688.10	07/18/08	BOARD MEETING
WAYNE ELLIOTT	600.00		243.58	843.58	08/03/08	TRAVEL DAY
WAYNE ELLIOTT	200.00		101.99	301.99	08/04/08	BOARD MEETING
WAYNE ELLIOTT	600.00		263.56	863.56	08/14/08	WORK SESSION
WAYNE ELLIOTT	600.00		90.97	690.97	08/15/08	BOARD MEETING
WAYNE ELLIOTT	600.00		236.45	836.45	08/27/08	BOARD MEETING
WAYNE ELLIOTT	200.00			200.00	09/08/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00			600.00	09/10/08	BOARD MEETING-PERSONNEL MATTER
WAYNE ELLIOTT	200.00			200.00	09/18/08	TELEPHONIC MEETINGS-UNWIND
WAYNE ELLIOTT	600.00		129.90	729.90	09/19/08	BREC ANNUAL MEETING
WAYNE ELLIOTT	600.00		246.99	846.99	09/25/08	BOARD MEETING
WAYNE ELLIOTT	600.00		59.78	659.78	10/13/08	BOARD MEETING-UNWIND
WAYNE ELLIOTT	600.00			600.00	10/16/08	BOARD MEETING-UNION CONTRACT
WAYNE ELLIOTT	600.00		104.24	704.24	10/16/08	WORK SESSION
WAYNE ELLIOTT	600.00		253.04	853.04	10/17/08	BOARD MEETING
WAYNE ELLIOTT	1,000.00		704.66	1,704.66	11/16/08-11/18/08	KAEC ANNUAL MEETING
WAYNE ELLIOTT	600.00		84.99	684.99	11/20/08	WORK SESSION
WAYNE ELLIOTT	600.00		251.42	851.42	11/21/08	BOARD MEETING
WAYNE ELLIOTT	600.00		1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL
		748.45		748.45		
	25,200.00	748.45	9,854.27	35,802.72		

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION
JAMES SILLS	1,000.00		99.21	99.21	11/19/07-11/20/07	PRIOR BOARD MEETING
JAMES SILLS	400.00		557.80	1,557.80	12/05/07, 12/11/07	KAEC ANNUAL MEETING
JAMES SILLS	1,000.00		1,731.96	2,731.96	12/12/07-12/14/07	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	400.00		24.95	424.95	12/20/07	NRECA DIRECTORS WINTER SCHOOL WORK SESSION
JAMES SILLS	600.00		262.99	862.99	12/21/07	BOARD MEETING
JAMES SILLS	600.00		94.33	694.33	01/17/08	WORK SESSION
JAMES SILLS	600.00		163.90	763.90	01/18/08	BOARD MEETING
JAMES SILLS	600.00		7.42	607.42	02/14/08	WORK SESSION
JAMES SILLS	600.00		170.92	770.92	02/15/08	BOARD MEETING
JAMES SILLS	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	1,800.00		2,005.67	3,805.67	02/23/08-02/27/08	NRECA ANNUAL MEETING, SPOUSE-\$76.28
JAMES SILLS	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		15.46	615.46	03/13/08	WORK SESSION
JAMES SILLS	600.00		230.23	830.23	03/14/08	BOARD MEETING
JAMES SILLS	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		7.95	607.95	04/17/08	WORK SESSION
JAMES SILLS	600.00		172.07	772.07	04/18/08	BOARD MEETING
JAMES SILLS	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		1,373.69	1,973.69	05/06/08-05/07/08	LEGISLATIVE CONFERENCE
JAMES SILLS	200.00			200.00	05/15/08	TRAVEL DAY
JAMES SILLS	600.00		248.63	848.63	05/16/08	BOARD MEETING
JAMES SILLS	1,000.00		702.55	1,702.55	05/28/08-05/30/08	ACES CONFERENCE
JAMES SILLS	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		13.19	613.19	06/19/08	WORK SESSION
JAMES SILLS	600.00		168.51	768.51	06/20/08	BOARD MEETING
JAMES SILLS	600.00			600.00	06/25/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00			600.00	07/02/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00			600.00	07/09/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00		5.60	605.60	07/17/08	WORK SESSION
JAMES SILLS	600.00		249.81	849.81	07/18/08	BOARD MEETING
JAMES SILLS	600.00		49.33	649.33	08/04/08	BOARD MEETING
JAMES SILLS	600.00		8.48	608.48	08/14/08	WORK SESSION
JAMES SILLS	200.00		144.55	744.55	08/15/08	BOARD MEETING
JAMES SILLS	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		39.22	639.22	09/18/08	TELEPHONIC MEETINGS-UNWIND
JAMES SILLS	600.00		202.32	802.32	09/19/08	BREC ANNUAL MEETING
JAMES SILLS	1,400.00		1,837.89	3,237.89	09/21/08-9/24/08	BOARD MEETING
JAMES SILLS	200.00		3.33	203.33	09/25/08	NRECA REGIONAL MEETING
JAMES SILLS	600.00			600.00	10/13/08	BOARD MEETING-UNWIND
JAMES SILLS	600.00		179.03	779.03	10/17/08	BOARD MEETING-UNION CONTRACT
JAMES SILLS	600.00		102.67	702.67	11/16/08-11/17/08	KAEC ANNUAL MEETING
JAMES SILLS	600.00		105.30	705.30	11/20/08	WORK SESSION
JAMES SILLS	600.00		64.73	664.73	11/21/08	BOARD MEETING
JAMES SILLS			1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL
		430.77		430.77		
	26,400.00	430.77	12,276.94	39,107.71		

**BIG RIVERS ELECTRIC CORPORATION**  
**BOARD OF DIRECTORS FEES AND EXPENSES POLICY**

**Adopted by Big Rivers' Board on July 12, 1996, to be effective September 1, 1996**  
**Amended by Board of Directors March 14, 2008**

**PURPOSE:**

To establish a fair and equitable system to compensate Directors for time spent and to reimburse Directors for expenses incurred in connection with official business for Big Rivers Electric Corporation.

**GENERAL PROVISIONS:**

It is the policy of the company to reimburse a Director for actual, reasonable expenses of travel, entertainment, and other expenses incurred in the course of conducting authorized business on behalf of Big Rivers. This includes attendance at regular and special Board meetings, committee meetings, seminars, conferences, luncheons, business meetings, or other functions.

In addition to actual expenses incurred, a Director, other than the Chair and the Secretary-Treasurer of the Board, will be paid a per diem amount of \$600 per day for attendance, **whether in person or telephonically**, at regular or special meetings of the Board of Directors. The Chair and Secretary-Treasurer of the Board will each receive a per diem amount of \$700 per day for attendance at those meetings. A Director will be paid a per diem amount of \$600 for attendance at any other function directly related to the business of the Corporation, **which all Directors are expected to attend in person at a single location**, including but not limited to Board work sessions and strategic planning sessions. A Director will be paid a per diem amount of \$400 per day for attendance at Board committee meetings, KAEC and NRECA annual meetings, and any other Board-approved meeting, seminar, or function attended on behalf of Big Rivers Electric Corporation. A Director will be paid the amount of \$200 for participation in any called telephonic **conference of the Board of Directors that is not a regular or special meeting of the Board of Directors**. The per diem fees and the expenses to which a Director is entitled under this policy for attendance at a meeting, seminar, or function shall be reduced to the extent of any like fees or expenses that the Director is paid by another organization for attendance at that meeting, seminar or function. **If a Director is entitled to more than one per diem amount per day under the terms of this policy, for that day the Director shall be paid the highest of those per diem amounts in lieu of receiving any other per diem amounts.**

Big Rivers will make the necessary arrangements (hotel reservations, airline reservations, registrations, etc.) for any function that a Director will be attending on behalf of Big Rivers

Electric Corporation, and for which the Director is entitled to be reimbursed by Big Rivers.

If two or more activities are held on the same day (i.e., Board meeting and committee meeting, a Director shall be entitled to fees and expenses for only one activity. A Director will be paid \$200 per day for days spent traveling not on the actual meeting day, provided that a Director shall be limited to one travel day per meeting if the meeting ends early enough on the last day that the Director can reasonably commence travel.

A Director will be reimbursed for expenses upon submission of a detailed, itemized expense report, with receipts attached as appropriate. Such expense report should be submitted to the president/CEO within thirty (30) days following the activity for which reimbursement is requested. Receipts must be attached for any expense over \$25.

Expenses will not be paid for the spouse or any family member of a Director accompanying the Director to meetings. If a spouse or family member accompanies the Director, the Director is expected to pay for all associated expenses, including the hotel charge for any additional persons in the room.

Expenses for entertainment will be reimbursed if the expenses are incurred for reasons attributable to reasonable and necessary company business. Any expense incurred for personal entertainment is not reimbursable.

If a Director attends meetings or conferences as a delegate or representative of an individual cooperative member and is not acting in the capacity of a Director for Big Rivers Electric Corporation, any expenses incurred shall be reimbursed by the individual cooperative. If a Director attends such meetings or conferences in the capacity of a Director for Big Rivers Electric Corporation, all requests for reimbursement shall be submitted directly to Big Rivers.

A Director attending educational seminars or conferences shall report pertinent information to the Board at its next meeting.

Travel expenses include the cost of transportation, meals, lodging, telephone calls, cab fare or other local transportation, laundry and car rental. Reimbursement shall be for actual out-of-pocket expenses. For travel in the Director's personal automobile, mileage shall be paid at the standard mileage rate allowed by the Internal Revenue Service. Expenses for commercial air travel shall not exceed the cost of the most direct travel by airplane coach class (so long as it is available). If a Director elects to travel to a meeting in that Director's personal automobile, the amount of the mileage reimbursement shall not exceed the cost of round-trip air travel, arranged in accordance with this policy.

Expense accounts will be reviewed by the Accounting Department on a quarterly basis, with a written report to the Board of Directors.

The Corporation expects each Director to have Internet service available at his home or business of a quality that will allow the Director to expeditiously and efficiently receive communications and download files of substantial volume that will be sent to the Director by the Corporation on a regular basis. Accordingly, the Corporation will reimburse the Director the out-of-pocket expense incurred by the Director to subscribe to that Internet service.



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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4 **Item 27)** Provide the date, time, and a general description of the activities at the  
5 most recent annual members' meeting. Indicate the number of new board members  
6 elected. For the most recent meeting and the five previous annual members' meetings,  
7 provide the number of members in attendance, the number of members voting for new  
8 board members, and the total cost of the annual meeting.

9  
10 **Response)** The most recent annual members' meeting was September 18, 2008, at 6  
11 p.m., CDT. Attached is a copy of the agenda of that meeting. Bill Denton and Dr. Jim  
12 Sells were re-elected for three-year terms.

13  
14 All board members of the distribution co-ops are invited to every annual meeting,  
15 however, there are only three delegates (one elected from each co-op) who may vote on  
16 any action items.

17 Attendance sheets at annual meetings are not always signed by everyone who attends.

18 Attached is a list (by year) of those who confirmed they would attend.

19  
20  
21 The total costs of the annual meetings were:

22 2008 - \$7,114.94

23 2007 - \$7,987.51

24 2006 - \$6,251.89

25 2005 - \$5,517.51

26 2004 - \$5,291.67

27 2003 - \$4,234.96

28  
29 Costs include Big Rivers' directors' fees and mileage reimbursement as well as the meal  
30 and gifts.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Witness)**      Mark Bailey

**AGENDA**  
**BIG RIVERS ELECTRIC CORPORATION**  
**ANNUAL MEETING OF THE MEMBERS**  
**September 18, 2008, at 6:00 p.m., CDT**

1. **Call of the Roll and filing of delegates' certificates.**
2. **Reading of the Notice of the meeting together with Proof of Service.**
3. **Presentation and reading of unapproved minutes of Annual Meeting of the Membership held on September 20, 2007, and the taking of necessary action thereon.**
4. **Presentation and consideration of and acting upon reports of officers, directors and committees.**
5. **The election of a director from Kenergy Corp. to fill the expiring term of Bill Denton and a director from Meade County RECC to fill the expiring term of James Sills.**
6. **Unfinished business.**
7. **New business.**
8. **Adjournment.**

<u>Delegates</u>	
Kenergy	Larry Elder
Meade Co.	Daria Sipes
JP	Wayne Elliott

**BIG RIVERS ELECTRIC CORPORATION  
ANNUAL MEETING  
SEPTEMBER 18, 2008  
6 P.M.**

**ATTENDANCE SHEET**

Darla Lipes  
 Stephen Barr  
 David T. Wilson  
 John B. Warren II  
 John D. Walker  
 Paul Sparks  
 Earl Harris  
 Bobby W. Ross  
 Bill Blackie  
 Paul Ed. Bratton  
 David Crockett  
 Jim Miller  
 Bill Denton  
 Bob Kade  
 Mrs. Marie Williams  
 J. M. "Bo" Smith  
 Wayne P. [unclear]  
 Mr. [unclear]  
 Gary [unclear]  
 Lee Bearden  
 Jack Gaines  
 Bernice Mercer  
 Kelly Nuckols  
 Ollie [unclear]

Meade Co.  
 Meade Co.  
 Meade Co.  
 Kenergy  
 JACKSON PURCHASE I.  
 Big River  
 JACKSON PURCHASE  
 Jackson Purchase  
 [unclear]  
 Bob Kenergy  
 Bob Mudge  
 Bob Michel  
  
 Meade Co.  
 Kenergy  
 TPE L  
 TPE G  
 TPE S

**BIG RIVERS ELECTRIC CORPORATION  
ANNUAL MEETING  
SEPTEMBER 18, 2008  
6 P.M. AT KENERGY (Henderson)**

**ATTENDEES:**

<b>BIG RIVERS</b>	<b>KENERGY</b>	<b>MEADE COUNTY</b>	<b>JACKSON PURCHASE</b>
Mike Core	Sandy Novick	Burns Mercer	Kelly Nuckols
Mark Bailey	Nib King	Tom Brite	Chuck Williamson
Paula Mitchell	Sandra Wood	David T. Wilson	Lee Bearden
Bill Blackburn	Billy Reid	Jim Sills	Ivus Crouch
David Spainhoward	Chris Mitchell	Darla Sipes	Wayne Elliott
David Crockett	Larry Elder	Paul Edd Butler	Erick Harris
Mark Hite	Bo Smith	Bob Rhodes	Gary Joiner
Travis Housley	Bill Denton	Ann Marie Williams	Bobby Ross
James Haner	Glenn Cox	Stephen Barr	John Walker
Al Yockey	Randy Powell		
	John Warren		
Jim Miller	Jim Grant		
Bob Michel	Allan Eyre		
Bob Mudge			
Jack Gaines			
Bob Berry			

**DELEGATES**

Larry Elder - Kenergy

Wayne Elliott - Jackson Purchase

Darla Sipes - Meade County

BIG RIVERS ELECTRIC CORPORATION  
ANNUAL MEETING  
SEPTEMBER 20, 2007  
6 P.M.

ATTENDANCE SHEET

John H. Walker  
Chuck Williamson  
Bob W. Kern  
Jack Marshall  
Bill Blackburn  
Ann Miller  
Mary Weisskopf  
BOB MUDRIZ  
Sandy North  
Bo Smith  
David Gairhous  
Tom D. Navarley  
Paula Mitchell  
Carl Lyon  
Mike Gore  
Tom Hill  
Otha Ed Baker  
Ferry Allen  
Bob Rhodes  
Stephen Barr  
Edward Wilson  
Chi Michael  
Thomas G. Ryan  
Ann Marie Williams

Byron Mercer  
Michelle  
John B. Warren II  
Jim GRANT  
Gary Damer  
Bull Reed  
Sandy Wood  
Mark Hite  
Randy Powell  
Bill Denton

BIG RIVERS ELECTRIC CORPORATION  
 ANNUAL MEETING  
 SEPTEMBER 20, 2007  
 6 P.M. AT KENERGY

ATTENDEES:

BIG RIVERS	KENERGY	MEADE COUNTY	JACKSON PURCHASE
Mike Core	Sandy Novick	Burns Mercer	Kelly Nuckols
Mark Bailey	Randy Powell	Tom Brite	Wayne Elliott
Paula Mitchell	Sandy Wood	David Wilson	Gary Joiner
Bill Blackburn	Jim Grant	James Sills	Jack Marshall
David Spainhoward	Bill Denton	Daria Sipes	John Walker
David Crockett	Bo Smith	Paul Edd Butler	Ivus Crouch
Mark Hite	Chris Mitchell	Ann Marie Williams	Lee Bearden
Travis Housley	Glenn Cox	Stephen Barr	Glenn Spear
James Haner	John Warren	Bob Rhodes	Bobby Ross
Jim Miller	Larry Elder		David Denton
John Myers	Billy Reid		Izell White
Carl Lyon	Nib King		Tracy Bensley
Jack Gaines			Chuck Williamson
Bob Mudge			
Mary Weisskopf			

DELEGATES

Kenergy - Chris Mitchell  
 Jackson Purchase - Gary Joiner  
 Meade County - Bob Rhodes

2006 Big Rivers Annual Meeting  
September 14, 2006

000061

Attendees

John Warren - Kenenergy

Bo Smith - Kenenergy

Tom J. Havelby  
BIBEC

Thomas C. Brink  
MC

Chris Michael  
Kenenergy

BRUCE BUTLER  
MEADE CO. RECC

Baldon W. Kress  
Joelheim Purchase

Bob Rhodes  
O'Hearty Co

Lee Beards  
JPEE + Big Rivers

Jack Marshall  
JPEC

John A. Walker  
JPEC

Tracy A. Brackley  
JPEC

~~John A. Walker~~  
JPEC

Natalie Popen  
Meade Co.

Stephen Barr  
Meade Co.

Chris Marie Williams  
Meade Co.

Randy Powell  
Kenenergy

Jim GRANT  
KENERGY

Paul Paul Becker  
Big Rivers RECC (Meade Co)

Wentworth  
JPEC

Drew Cox  
Kenenergy

Wesley  
Big Rivers

Chris Miller  
Sullivan Mountain

BIG RIVERS ELECTRIC CORPORATION  
 ANNUAL MEETING  
 SEPTEMBER 14, 2006  
 6 P.M.

ATTENDEES:

BIG RIVERS	KENERGY	MEADE COUNTY	JACKSON PURCHASE
Mike Core	Mark Bailey	Burns Mercer	Kelly Nuckols
Paula Mitchell	Bill Denton	Jim Sills	Lee Bearden
Bill Blackburn	Larry Elder	Paul Edd Butler	Gary Joiner
James Haner	Jim Grant	David Wilson	Ivus Crouch
Richard Beck	Chris Mitchell	Ann Marie Williams	Jack Marshall
David Spainhoward	Billy Reid	Darla Sipes	Bobby Ross
Travis Housley	Bo Smith	Robert Rhodes	John Walker
David Crockett	Sandy Wood	Stephen Barr	Wayne Elliott
Jim Miller	John Warren	Bruce Butler	
John Myers	Randy Powell	Tom Brite	Chuck Williamson
	Mike Maloney		Tracy Bensley
	Glenn Cox		
	Nib King		

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BIG RIVERS ELECTRIC CORPORATION  
ANNUAL MEETING  
SEPTEMBER 15, 2005  
6 P.M.

SIGN UP SHEET

BURNS MERCER  
Tom Keller  
Paul Ed Butler  
Lee Bearden  
John Miller  
Jack Marshall  
Curtis  
John E. Walker  
Glenn Green  
Robby M. Kerr  
Bob  
W.M. BO Smith  
Boe Rhodes  
Ch. Richard  
Ann Marie Williams  
Darrel Sipes  
Glorie Potter  
Lony Elden  
David Wilson  
Bill King  
Gord Warren  
H. H. H. H.  
TIM GRANT

Sandy Wood  
Shannon Cox  
Nita King

BIG RIVERS ELECTRIC CORPORATION  
 ANNUAL MEETING  
 SEPTEMBER 15, 2005  
 6 P.M.

ATTENDEES:

BIG RIVERS	KENERGY	MEADE COUNTY	JACKSON PURCHASE
Mike Core	Mark Bailey	Burns Mercer	Kelly Nuckols
Paula Mitchell	Chris Mitchell	Dave Wilson	Lee Bearden
Bill Blackburn	Bill Denton	Bob Rhodes	Gary Joiner
James Haner	Jim Grant	Darla Sipes	Jack Marshall
Richard Beck	Glenn Cox	Ann Marie Williams	Bobby Ross
David Spainhoward	Bo Smith	Bruce Butler	Glenn Spear
Carl Lyon	Larry Elder	James Sills	John Walker
Jack Gaines	George Warren	Paul Edd Butler	Ivus Crouch
Jim Miller	Billy Reid		Wayne Elliott
John Myers	Randy Powell		
	Sandy Wood		
	Nib King		





BIG RIVERS ELECTRIC CORPORATION  
ANNUAL MEETING  
SEPTEMBER 11, 2003  
6 P.M.

SIGN UP SHEET

Stephen Rutter  
 [Signature]  
 [Signature]  
 TRAVIS W. HOWSLEY  
 Bo Smith  
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 [Signature]  
 [Signature]  
 Ann Marie Williams  
 [Signature]  
 Stephen Bar  
 [Signature]  
 BRUCE BUTCH  
 Bob Rhodes  
 Paul Edlbert  
 Wellein H. Reed  
 [Signature]  
 Bailey W. Kane  
 Jack Marshall  
 Gary Janice  
 Rick Cooney  
 [Signature]  
 Randy Powell  
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[Signature]  
 [Signature]  
 Mark Hite  
 [Signature]  
 [Signature]  
 Glenn Cox  
 [Signature]  
 Dean Stanley  
 Dennis Card  
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BIG RIVERS ANNUAL MEETING  
 SEPTEMBER 11, 2003  
 6 P.M.  
 KENERGY CORP.

## ATTENDEES:

Big Rivers	Kenergy	Meade Co.	Jackson Purchase	KAEC
✓ Mike Core	✓ Dean Stanley	✓ Burns Mercer	✓ John Myers	✓ Ron Sheets
✓ Paula Mitchell	✓ Bill Denton	✓ David T. Wilson	✓ Lee Bearden	✓ Bill Corum
✓ Bill Blackburn	✓ Larry Elder	✓ Jim Sills	✓ Chuck Williamson	✓ Paul Wesslund
✓ Mark Hite	✓ Billy Reid	✓ Paul Edd Butler	<del>Rich Sherrill</del>	✓ Dan Yates
<del>David Spainhoward</del>	Chris Mitchell	✓ Robert Rhodes	✓ Izell White	✓ Dennis Cannon
✓ Travis Housley	✓ Bo Smith	✓ Stephen Barr	✓ Patrick Kerr	
✓ Jim Miller	✓ Glenn Cox	✓ Darla Sipes	✓ Jack Marshall	
✓ Rich Meyer (NRECA)	✓ Randy Powell	✓ Ann Marie Williams	✓ Dr. Ivus Crouch	
	✓ George Warren	Bruce Butler	✓ Gary Joiner	
	<del>Jim Grant</del>		✓ John Walker	
	✓ Richard Beck		✓ Bobby Ross	



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 28)** Provide a schedule reflecting the salaries and other compensation of each executive officer for the test year and 2 preceding calendar years. Include the percentage annual increase and the effective date of each increase, the job title, duty and responsibility of each officer, the number of employees who report to each executive officer, and to whom each executive officer reports. Also, for employees elected to executive officer status during the test year, provide the salaries, for the test year, for those persons whom they replaced.

**Response)** An executive pay schedule is attached. The duties and responsibilities of the President & CEO are provided in the attached Delegations of Authority from the Board of Directors. The President & CEO has seven direct reports.

**Witness)** Mark Bailey

Big Rivers Electric Corporation

PSC Case No. 2009-00040

Executive Pay (Item 28)

Name	Effective Date	Title	Annual Rate	% Increase	Action
Mark Bailey	10/01/08	President & CEO	301,920	13.84%	New Position
	01/01/08	Executive Vice President	265,224	3.20%	Adjustment
	06/01/07	Executive Vice President	257,000	n/a	Hire
Mike Core *	10/01/08	Special Corporate Advisor *	346,804	0.00%	New Position *
	01/01/08	President & CEO	346,804	3.20%	Adjustment
	01/01/07	President & CEO	336,050	3.40%	Adjustment
	01/01/06	President & CEO	325,000	23.82%	Adjustment

\* Mike Core's retirement date is 04/03/09. There are no plans to fill the special corporate advisor position following his retirement.

BIG RIVERS ELECTRIC CORPORATION  
DELEGATIONS OF AUTHORITY FROM  
THE BOARD OF DIRECTORS TO THE PRESIDENT/CEO

**Approved by the Board of Directors on May 10, 1996**  
**Amended by the Board of Directors on January 28, 2000**

**I. PURPOSE**

To clearly define the delegations of authority by the Board of Directors (Board) to the President/CEO so that the President/CEO will possess the authority needed to adequately direct the operations of Big Rivers Electric Corporation (Big Rivers) and report to the Board on the results achieved.

**II. DELEGATION**

The President/CEO advises and assists the board in formulating the objectives, policies and programs needed to fulfill the basic purposes of the organization, and is responsible to the Board for the overall administration of the system's activities, subject to legal and limitations.

The President/CEO is responsible for determining, coordinating and executing operational procedures, reviewing progress, taking remedial action and submitting periodic reports concerning operations and finances to the board, the members, and to state and federal agencies when required.

The President/CEO is also responsible for developing and maintaining an adequate organizational structure, staffed with qualified department heads and other employees and promoting the welfare of the organization and its relationship with the member systems, their consumers and the community.

The Board hereby delegates to the President/CEO the authority necessary to accomplish the duties and responsibilities heretofore described and as more fully outlined below:

A. Planning

1. Objectives and Policies

To formulate objectives and policies of Big Rivers to be recommended to the Board for their consideration. Such objectives and policies shall be

reviewed by the President/CEO once a year and a recommendation made on any revisions required.

2. Long- and Short-Range Plans

To formulate and recommend to the Board short- and long-range plans in such areas as power supply, power requirements and load forecasts, transmission, and substation facilities, financing, energy management, member and public relations, materials management, construction, and manpower requirements, and to report to the Board the results achieved compared to such plans.

3. Annual Work Plans and Budgets

To formulate annual work plans and budgets for Big Rivers and recommend them to the Board for their consideration, and to provide detailed reports on revenue, expenses, and other results compared to such plans.

4. Legislation

To analyze and determine, in coordination with the Kentucky Association of Electric Cooperatives (KAEC) and the National Rural Electric Cooperative Association (NRECA), appropriate positions on state and federal legislative and regulatory matters, consistent with established Board policy.

B. Organization

1. Organization Structure

- a. To periodically review all activities of Big Rivers and to determine the organization structure best suited to carry out Big Rivers' overall objectives.
- b. To determine, with the appropriate staff members, the need for additional positions, the transfer, reassignment, or elimination of present positions, and to effect such changes, provided they are in accordance with the wage and salary program and the approved budget.

2. Selection of Personnel

- a. To develop or approve standards and qualifications for use in recruitment, transfer, and promotion of employed personnel. Such standards and qualifications shall meet all federal and state legal requirements.
- b. To hire, fire, discipline, and fix the classification, wages and salaries of all non-officer employees, within the guidelines established by the directors and the collective bargaining agreement with the employees.

3. Training

To initiate and promote management, professional, safety and technical training programs for all personnel within the limitations of the approved budget, including sending personnel to appropriate training programs outside the organization.

4. Performance Appraisals

To see that a program is established and carried out to periodically appraise the performance of all personnel, and to counsel with them and assist them to develop and improve.

5. Position Descriptions

To see that written position descriptions and job specifications are prepared for all salaried personnel and reviewed as necessary.

6. Employee Benefits

To see that established policies regarding employee benefits programs including vacations, holidays, sick leave, insurance, savings, pensions, etc. are properly administered. Any recommended changes in employee benefit programs shall be presented to the Board for approval.

7. Consultants

- a. To recommend to the Board for approval the employment of principal consultants, other than the auditor and legal counsel to the Board, and to negotiate contracts or agreements for services of such principal consultants for Board approval. A principal

consultant is defined as one whose estimated compensation is expected to exceed \$200,000 in any one year or \$600,000 over the full term of employment.

- b. To select and appoint in accordance with the provisions of Paragraphs C.4.a. and b. herein, other outside specialized consultants, and counsel other than legal counsel to the Board, and to negotiate contracts, or agreements for services of such counsel and specialized consultants. The contract or agreement for services of any such specialized consultant, and any increases in the fixed compensation or billing rates contained in that contract or agreement for services, shall be approved by the Board of Directors if the estimated annual compensation of the specialized consultant or counsel exceeds \$200,000.
- c. To report to the Board periodically on services provided, the work accomplished, and the fees received by all consultants.

8. Wage and Salary Administration

- a. To maintain a systematic wage and salary plan and present it to the Board for its review.
- b. To determine all salary adjustments, except for the President/CEO, within the Board-approved wage and salary plan and policy.
- c. To evaluate new positions and re-evaluate existing positions, if their responsibilities and authorities substantially change, and as a result of such evaluation or re-evaluation, place these positions in the Board-approved wage and salary plan.
- d. To conduct necessary labor surveys to determine wages and salaries paid for comparable jobs in the area from which Big Rivers recruits personnel, and make recommendations annually to the Board on any revisions required in the wage and salary plan.

- 9. To establish policies and practices designed to assure a safe and healthful place of employment.

C. Operations

1. Overall Administration
  - a. To direct the day-to-day operations and activities of Big Rivers, except as specified otherwise by the Bylaws or the Board; to delegate authority to immediate staff and to authorize further delegation to any level of management, with full recognition that the President/CEO cannot be relieved of overall responsibility or any portion of the President/CEO accountability.
  - b. To manage operations of Big Rivers in accordance with the objectives and policies of the Board.
  - c. To designate one of the vice presidents to be in charge in the absence of the President/CEO.
  - d. To see that staff advice and assistance is provided to the Board and all committees, and to participate in the deliberation of these groups as requested or required.
  - e. To file in the name and on behalf of the corporation, applications, reports, or other documents with any governmental agency, including without limitation the Rural Utilities Service (RUS), the Public Service Commission of Kentucky (PSC), the Federal Energy Regulatory Commission (FERC), the Internal Revenue Service (IRS), the Natural Resources and Environmental Protection Cabinet of Kentucky, the Environmental Protection Agency (EPA) of the United States, and such other agencies as, in the judgment of the President/CEO, may be appropriate.
  - f. To participate in national, state, and local meetings which further the best interests of Big Rivers within the limitations of Board policy and the approved budget. Participation by the President/CEO in such activities that might require considerable time over a sustained period requires the approval of the Board. Appointment of the President/CEO to the board of other organizations requires approval of the Big Rivers' Board.
  - g. To determine the transportation needs of Big Rivers, with the understanding that the number of owned or leased vehicles individually assigned to employees will be minimized and a pool of owned or leased vehicles will be utilized, both to be done in the most economical and practical way possible.

- h. To approve transactions involving the purchase or sale of electricity with other utilities, power marketers, independent power producers, electric wholesale generators or other parties with whom the company may conduct business in accordance with Big Rivers' Risk Management Policy for Power Supply.
- i. To institute, or cause to be instituted, such condemnation proceedings in accordance with the laws of Kentucky as are necessary to enable Big Rivers to acquire such lands or interests in lands as may be necessary or convenient to the conduct of its business of generating electrical energy and transmitting that electrical energy to its member cooperatives. Any condemnation proceedings instituted under this authority shall be brought to the next succeeding Board meeting for ratification. Members of the Big Rivers' Board of Directors who live in the general geographic area of property affected by a condemnation proceeding shall be mailed, on or before the filing of any such action, information identifying the landowners against whom the action has or will be filed, and describing the interest being acquired by the corporation through the condemnation proceeding.
- j. To safeguard the assets of the corporation pursuant to sound practices.

## 2. Membership Services

To direct appropriate and efficient membership services in such areas as, but not necessarily confined to, public and member system relations, marketing, load management, energy conservation, communications, and research as authorized by the Board. Services rendered to individual member systems, for the benefit of only those systems, shall be provided on a cost reimbursable basis.

## 3. Legislation

- a. To develop and carry out, in consultation with the KAEC, NRECA, and within Board policy, a legislative program furthering Big Rivers' objectives and policies. Such a program will include, but not be limited to, research, preparation of testimony, presentation of testimony before appropriate committees, consultation with members of Congress, the state legislature, and state and federal administrative and regulatory agencies.

- b. To participate with allied groups to obtain their increased understanding and support of Big Rivers' legislative and regulatory objectives and programs.

4. Financial

- a. To administer the capital and operating budgets as approved by the Board, to approve and execute all purchase orders pertaining to projects approved by the Board, and to approve and execute all estimate work orders that cover work on projects that have been approved by the Board. Any capital or operating expenditure that RUS requires the Board to approve shall be submitted to the Board for such action even if such expenditure has been previously included in the approved budget.
- b. To approve non-budgeted items and estimate work orders up to \$50,000 as well as all non-budgeted items and estimate work orders that, in the President/CEO's judgment, are vital to effect unanticipated emergency maintenance, repairs, or similar emergency situations. Expenditures for such approved non-budgeted items and estimate work orders exceeding \$50,000 shall be reported to the Board for their ratification at the first regular meeting following the expenditure.
- c. To develop and award contracts for construction that do not exceed budget estimates by the greater of 10 percent or \$50,000 in accordance with RUS procedures and company policies, with such contracts to be submitted to the Board for ratification and to execute all close out documents, on behalf of the Board, on all contracts.
- d. To purchase all equipment, vehicles, hardware, furniture, materials, and supplies in accordance with Board policy. All purchases of major equipment, major vehicles, or large quantities of materials shall be through competitive bidding.
- e. To authorize prudent investment of Big Rivers' funds in accordance with Big Rivers' Cash Management Policy in order to protect and enhance Big Rivers' cash and financial position.
- f. To authorize and approve the travel and expenses of personnel on Big Rivers' business, within the limitations of the budget and within established policy. All such expenses are to be supported

by itemized expense accounts with receipts attached, as appropriate.

- g. To approve accounting systems, procedures, statistics, and types of reports necessary for sound financial management of Big Rivers and to meet the requirements of lending and regulatory agencies and for necessary control information required by the Board.
- h. To negotiate for the establishment of a line of credit with Board-approved lending institutions in amounts approved by the Board.
- i. To sign checks for payment of bills, salaries, and other expenditures in accordance with Board policy.
- j. To open bank accounts in Board-approved accounts and banks as may be deemed necessary as depository for funds of Big Rivers.
- k. To see that necessary loan applications and related documentation are prepared, and to carry out negotiations with various financing institutions with the negotiated loans subject to the approval of the Board, the PSC, and the RUS.
- l. To oversee preparation of the documentation necessary for the issuance of bonds and to carry out negotiations with financing institutions for the sale of such bonds and to obtain Board, PSC and RUS approval of such sale.
- m. To determine insurance coverages required and to purchase such coverages in accordance with Board policy.
- n. To authorize individual memberships in civic clubs and organizations in which the President/CEO believes membership would be helpful to the company, and to authorize payment of dues by Big Rivers within the limitations of the budget and established Board policy.

D. Control

1. Operations

To submit periodic and special reports to the Board on conformity of operations with approved objectives, policies, and programs; to

recommend any revisions requiring Board approval and to direct any remedial action required.

2. Finances

To submit periodic and special reports to the Board on receipts, disbursements, and cash balances to keep them informed of Big Rivers' financial position and conformance to financial plans and forecasts.

3. Budgets

To report monthly to the Board on revenues and expenditures compared to budget, to recommend any revisions required, and to direct any necessary remedial action.

4. Annual Financial Audit

To participate with the Board in the review, with the auditor present, of the annual financial audit and management letter and direct any remedial action required and to see that the management letter from the auditor is sent to each Board member, along with the Audit Report, prior to the meeting at which they are to be discussed.

5. Materials Management

- a. To determine the amount of and establish proper controls of all physical inventories to minimize investment in inventories needed to meet operating and construction needs.
- b. To see that a system is established to accurately account for all materials used.

6. Member System Needs

Make systematic and regular inquiries into member system needs and address any such needs appropriately by taking corrective actions or by recommending appropriate revisions in Board policy.

7. Availability of Power Supply

To report periodically to the Board on load growth compared to availability of power and to recommend plans to meet anticipated growth to ensure an adequate and reliable supply for the member systems at the lowest possible costs consistent with sound management practices.

8. Wholesale Power Rates

To continually study wholesale power rates compared to projections and to recommend to the Board, as far in advance as possible, any changes in wholesale power rates necessary to maintain financial strength and stability and to meet all requirements of lending and regulatory agencies.

9. Construction

To review construction practices to make sure all construction is done in accordance with RUS policies and procedures.

**III. RESPONSIBILITY**

- A. The President/CEO shall report to the Board periodically on how he is carrying out these delegations.
- B. The Board of Directors is responsible for approving any changes in the delegations to the President/CEO.
- C. The President/CEO shall comply with all duly-adopted policies of the Board of Directors in carrying out these delegations.

**IV. PRIOR DELEGATIONS**

All previous delegations and resolutions of the Board in conflict with this delegation are hereby rescinded.



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 29)** Provide the following:

a. A schedule of salaries and wages for the test year and each of the 3 calendar years preceding the test year as shown in Format 29a. For each time period, provide the amount of overtime pay; and

b. A schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test year and the 5 preceding calendar years,

**Response)** See attached schedules:

Analysis of Salaries and Wages  
Analysis of Overtime Wages  
Percentage of Increase in Salaries and Wages

**Witness)** C. William Blackburn

Big Rivers Electric Corporation  
Item 29a.

Case No. 2009-00040

Analysis of Salaries and Wages  
For the Calendar years 2005 through 2007  
And the Test Year  
"000 Omitted"

Line No.	Item (a)	2005			2006			2007			Test Year		
		3rd Amount (b)	% (c)	Amount (d)	2nd Amount (d)	% (e)	1st Amount (f)	% (g)	Amount (h)	% (i)	Amount (h)	% (i)	
													Amount (b)
1.	Wages charged to expense												
2.	Power Production expense	2,659	9.60%	2,940	10.57%	3,207	9.08%	3,491	8.86%				
3.	Transmission expense												
4.	Distribution expense	364	85.71%	327	-10.16%	343	4.89%	380	10.79%				
5.	Customer accounts expense												
6.	Sales Expense												
7.	Administrative and general expenses:												
	(a) Administration and general salaries	3,244	10.27%	3,838	18.31%	4,724	23.08%	5,534	17.15%				
	(b) Office supplies and expense												
	(c) Administrative expense transferred-cr												
	(d) Outside services employed												
	(e) Property insurance												
	(f) Injuries and Damages												
	(g) Employee Pensions and benefits												
	(h) Franchise requirements												
	(i) Regulatory commission expenses												
	(j) Duplicate charges-cr	83	-18.63%	107	28.92%	64	-40.19%	20	-68.75%				
	(k) Miscellaneous general expense												
	(l) Maintenance of general plant												
8.	Total administrative and general expenses L (a) through L7 (l)	3,327	9.30%	3,945	18.58%	4,788	21.37%	5,554	16.00%				
	Total salaries and wages charged expense (L2 through L6 + L8)	6,350	12.07%	7,212	13.57%	8,338	15.61%	9,425	13.04%				
9.	Wages Capitalized	360	-25.93%	247	-31.39%	264	6.88%	107	-59.47%				
10.	Total Salaries and Wages	6,710	9.07%	7,459	11.16%	8,602	15.32%	9,532	10.81%				
11.	Ratio of salaries and wages charged expense to total wages (L9/L11)	0.95		0.97		0.97		0.99					
12.	Ratio of salaries and wages capitalized to total wages (L10/L11)	0.05		0.03		0.03		0.01					
13.	Note: Show percent increase of each year over the prior year in (c),(e),(g) and (i)												

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Big Rivers Electric Corporation

Case No. 2009-00040

**Analysis of Overtime Wages**  
For the Calendar years 2005 through 2007  
And the Test Year

"000 Omitted"

Line No.	Item (a)	2005		2006		2007		Test Year	
		Amount (b)	% (c)	Amount (d)	% (e)	Amount (f)	% (g)	Amount (h)	% (i)
1.	Wages charged to expense								
2.	Power Production expense								
3.	Transmission expense	99	12.50%	166	67.68%	179	7.83%	214	19.55%
4.	Distribution expense								
5.	Customer accounts expense	0	0.00%	0	0.00%	2	0.00%	1	-50.00%
6.	Sales Expense								
7.	Administrative and general expenses:								
	(a) Administration and general salaries	54	45.95%	68	25.93%	115	69.12%	140	21.74%
	(b) Office supplies and expense								
	(c) Administrative expense transferred-cr								
	(d) Outside services employed								
	(e) Property insurance								
	(f) Injuries and Damages								
	(g) Employee Pensions and benefits								
	(h) Franchise requirements								
	(i) Regulatory commission expenses								
	(j) Duplicate charges-cr	5	150.00%	5	0.00%	2	-60.00%	3	50.00%
	(k) Miscellaneous general expense								
	(l) Maintenance of general plant								
	(m) Total administrative and general expenses L	59	51.28%	73	23.73%	117	60.27%	143	22.22%
8.	(a) through L7 (l)								
	Total salaries and wages charged expense								
9.	(L2 through L6 + L8)	158	24.41%	239	51.27%	298	24.69%	358	20.13%
10.	Wages Capitalized	16	-15.79%	19	18.75%	30	57.89%	52	73.33%
11.	Total Salaries and Wages	174	19.18%	258	48.28%	328	27.13%	410	25.00%
	Ratio of salaries and wages charged expense to total wages (L9/L11)	0.91		0.93		0.91		0.87	
12.	Ratio of salaries and wages capitalized to total wages (L10/L11)	0.09		0.07		0.09		0.13	
13.	total wages (L10/L11)								

Note: Show percent increase of each year over the prior year in (c),(e),(g) and (i)

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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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- Item 30)** Provide the following payroll information for each employee:
- a. The actual regular hours worked during the test year;
  - b. The actual overtime hours worked during the test year;
  - c. The test-year-end wage rate for each employee and the date of the last increase; and
  - d. A calculation of the percent of increase granted during the test year.
  - e. The information requested shall identify all the employees as salaried or hourly and as either full-time, part-time, or temporary. Employee numbers or other identifiers may be used instead of employee names. Include an explanation of how the overtime pay rate is determined. All employees terminated during the test year shall be identified (along with the month in which the termination occurred), as well as those employees who replaced terminated employees or were otherwise added to the payroll during the test year.

**Response)** A schedule showing regular and overtime hours worked during the test year, requested in items a and b above, is attached. A second schedule is attached providing the information requested in items c, d, and e.

**Witness)** C. William Blackburn

**BIG RIVERS ELECTRIC CORPORATION**

**Case No 2009-00040**

**REGULAR AND OVERTIME HOURS WORKED**

**12 MONTHS ENDED 11/30/2008**

**NON BARGAINING EMPLOYEES**

<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>
1	1,772.5	474.5	2,247.0
2	1,752.0	205.0	1,957.0
3	1,924.0	0.0	1,924.0
4	1,884.0	0.0	1,884.0
5	1,922.0	0.0	1,922.0
6	1,777.0	193.5	1,970.5
7	1,818.0	66.3	1,884.3
8	1,780.5	4.0	1,784.5
9	1,928.0	0.0	1,928.0
10	1,754.0	237.0	1,991.0
11	1,736.0	272.0	2,008.0
12	1,941.0	0.0	1,941.0
13	1,874.0	0.0	1,874.0
14	1,908.0	0.0	1,908.0
15	1,346.5	37.0	1,383.5
16	1,755.7	12.7	1,768.4
17	1,788.0	100.5	1,888.5
18	1,839.0	93.0	1,932.0
19	1,766.0	19.5	1,785.5
20	1,819.0	113.5	1,932.5
21	1,824.0	165.5	1,989.5
22	1,793.5	205.9	1,999.4
23	1,667.0	383.0	2,050.0
24	1,848.0	0.0	1,848.0
25	1,833.0	0.0	1,833.0
26	1,863.5	0.0	1,863.5
27	1,823.5	694.5	2,518.0
28	1,773.0	223.5	1,996.5

**NON BARGAINING EMPLOYEES**

**BIG RIVERS ELECTRIC CORPORATION**

**Case No 2009-00040**

**REGULAR AND OVERTIME HOURS WORKED**

**12 MONTHS ENDED 11/30/2008**

<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>
29	836.1	20.6	856.7
30	1,746.5	7.0	1,753.5
31	1,576.5	268.0	1,844.5
32	1,776.5	26.0	1,802.5
33	1,831.0	0.0	1,831.0
34	1,871.0	168.5	2,039.5
35	1,781.0	0.0	1,781.0
36	1,792.0	0.0	1,792.0
37	1,835.0	0.0	1,835.0
38	1,834.0	138.5	1,972.5
39	1,866.5	270.6	2,137.1
40	1,915.0	180.1	2,095.1
41	1,672.5	99.5	1,772.0
42	1,842.5	0.0	1,842.5
43	1,775.0	204.0	1,979.0
44	1,826.0	266.0	2,092.0
45	1,980.0	0.0	1,980.0
46	1,717.0	48.0	1,765.0
47	1,824.5	349.5	2,174.0
48	1,864.0	0.0	1,864.0
49	1,915.3	724.5	2,639.8
50	1,896.0	0.0	1,896.0
51	1,827.0	146.5	1,973.5
52	1,839.4	259.6	2,099.0
53	1,723.7	57.8	1,781.5
54	1,869.0	170.5	2,039.5
55	1,908.0	185.0	2,093.0
56	1,887.5	28.0	1,915.5
57	1,866.0	0.0	1,866.0
<b>NON BARGAINING EMPLOYEES</b>			
<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>

**BIG RIVERS ELECTRIC CORPORATION**

**Case No 2009-00040**

**REGULAR AND OVERTIME HOURS WORKED**

**12 MONTHS ENDED 11/30/2008**

58	1,820.0	128.5	1,948.5
59	1,883.5	105.5	1,989.0
60	1,815.7	82.6	1,898.3
61	1,891.0	0.0	1,891.0
62	1,872.0	226.0	2,098.0
63	1,916.0	0.0	1,916.0
64	1,769.5	0.0	1,769.5
65	1,759.5	60.0	1,819.5
66	1,911.0	319.5	2,230.5
67	1,712.0	30.0	1,742.0
68	1,860.0	0.0	1,860.0
69	1,899.0	0.0	1,899.0
70	1,845.5	37.0	1,882.5
71	1,987.0	40.5	2,027.5
72	1,924.0	20.0	1,944.0
73	1,862.3	111.0	1,973.3
74	1,707.0	0.0	1,707.0
75	1,830.0	234.0	2,064.0
76	1,883.5	38.5	1,922.0
77	1,841.0	10.0	1,851.0
78	1,839.0	0.0	1,839.0
79	1,844.0	53.5	1,897.5
80	1,890.0	0.0	1,890.0
81	1,952.0	0.0	1,952.0
82	1,627.3	26.2	1,653.5
83	1,502.3	36.9	1,539.2
84	1,960.0	22.0	1,982.0
85	1,845.0	0.0	1,845.0
86	1,872.0	108.0	1,980.0
<b>NON BARGAINING EMPLOYEES</b>			
<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>
87	1,900.0	0.0	1,900.0
88	1,949.0	0.0	1,949.0

**BIG RIVERS ELECTRIC CORPORATION**

**Case No 2009-00040**

**REGULAR AND OVERTIME HOURS WORKED**

**12 MONTHS ENDED 11/30/2008**

89	1,728.0	0.0	1,728.0
90	1,444.0	0.0	1,444.0
91	1,117.0	5.0	1,122.0
92	280.0	7.5	287.5
93	238.7	2.3	241.0
TOTAL NON-	164,383.0	8,823.6	173,206.6

**BARGAINING EMPLOYEES**

<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>
94	1,669.0	335.0	2,004.0
95	915.0	70.8	985.8
96	1,660.5	268.5	1,929.0
97	1,713.0	31.0	1,744.0
98	1,783.0	46.8	1,829.8
99	1,712.5	13.3	1,725.8
100	1,920.0	149.0	2,069.0
101	1,706.7	105.7	1,812.4
102	1,784.0	176.4	1,960.4
103	1,802.5	155.8	1,958.3
104	1,160.0	82.5	1,242.5
105	1,683.3	80.3	1,763.6
106	1,803.5	228.1	2,031.6
107	1,753.0	161.2	1,914.2
108	1,556.5	214.1	1,770.6
109	1,726.0	93.0	1,819.0
110	1,345.0	14.2	1,359.2

**BARGAINING EMPLOYEES**

<b>Employee Number</b>	<b>Regular Hours Worked</b>	<b>Overtime Hours</b>	<b>Total Hours Worked</b>
111	1,728.5	199.5	1,928.0
112	1,896.0	162.8	2,058.8
113	1,704.0	87.4	1,791.4

**BIG RIVERS ELECTRIC CORPORATION**

**Case No 2009-00040**

**REGULAR AND OVERTIME HOURS WORKED  
12 MONTHS ENDED 11/30/2008**

114	1,770.5	43.3	1,813.8
115	1,867.5	187.6	2,055.1
116	1,551.0	65.7	1,616.7
117	1,887.5	76.7	1,964.2
118	1,452.8	84.8	1,537.6
119	1,905.0	221.0	2,126.0
120	480.0	44.6	524.6
TOTAL	43,936.3	3,399.1	47,335.4
TOTAL HOURS	208,319.3	12,222.7	220,542.0

**Big Rivers Electric Corporation**

**Case No. 2009-00040**

**Payroll Information**

**(Item 30 c, d, and e)**

**For the Test Year Ending November 30, 2008**

<b>Employee</b>	<b>Added or Terminated</b>	<b>Salaried or Hourly</b>	<b>Full Time, Part Time, or Temporary</b>	<b>Annual Wage Rate 11/30/08</b>	<b>Date of Last Increase</b>	<b>% Increase During Test Year</b>
1		H	F	44,841	01/01/08	3.2%
2		S	F	52,933	01/01/08	3.2%
3		S	F	185,760	01/01/08	3.2%
4		S	F	154,800	01/01/08	3.2%
5		S	F	148,820	07/01/08	9.5%
6		S	F	63,181	01/01/08	3.2%
7		S	F	78,527	01/01/08	3.2%
8		S	F	59,484	01/01/08	3.2%
9		H	F	60,632	10/15/08	4.6%
10		H	F	51,022	10/15/08	4.5%
11		H	F	63,066	10/15/08	4.6%
12		S	F	114,695	07/14/08	6.4%
13		S	F	78,527	01/01/08	3.2%
14		H	F	60,632	10/15/08	4.6%
15		H	F	60,632	10/15/08	4.6%
16		S	F	69,307	01/01/08	3.2%
17		S	F	111,254	01/01/08	3.2%
18		S	F	196,080	01/01/08	3.2%
19		S	F	90,216	01/01/08	3.2%
20		H	F	35,697	04/01/08	3.2%
21		S	F	71,386	01/01/08	3.2%
22		S	F	59,484	07/14/08	6.3%
23		S	F	57,751	01/01/08	3.2%
24		H	F	51,022	10/15/08	4.5%
25		S	F	59,484	01/01/08	3.2%
26		H	F	44,616	10/15/08	4.5%
27		S	F	63,181	01/01/08	3.2%
28		S	F	76,240	01/01/08	3.2%
29		H	F	41,444	01/01/08	3.2%
30		H	F	55,037	10/15/08	2.6%
31		S	F	78,527	01/01/08	3.2%
32		S	F	127,888	07/14/08	15.1%

**Big Rivers Electric Corporation**

**Case No. 2009-00040**

**Payroll Information**

**(Item 30 c, d, and e)**

**For the Test Year Ending November 30, 2008**

<b>Employee</b>	<b>Added or Terminated</b>	<b>Salaried or Hourly</b>	<b>Full Time, Part Time, or Temporary</b>	<b>Annual Wage Rate 11/30/08</b>	<b>Date of Last Increase</b>	<b>% Increase During Test Year</b>
33		S	F	170,280	01/01/08	3.2%
34		S	F	114,695	01/01/08	3.2%
35		H	F	60,632	10/15/08	4.6%
36		H	F	55,037	10/15/08	4.5%
37		H	F	63,066	10/15/08	4.6%
38		S	F	78,527	07/31/08	9.2%
39		S	F	76,240	01/01/08	3.2%
40		H	F	60,632	10/15/08	4.6%
41		H	F	29,140	01/01/08	3.2%
42		H	F	60,632	10/15/08	4.6%
43		S	F	81,568	07/14/08	7.2%
44		H	F	40,200	07/14/08	8.0%
45		H	F	41,001	07/14/08	10.2%
46		S	F	90,216	07/14/08	9.6%
47		H	F	29,140	01/01/08	3.2%
48		H	F	38,979	10/15/08	4.6%
49		H	F	55,037	11/05/08	12.7%
50		S	F	104,012	07/01/08	9.5%
51		S	F	90,216	01/01/08	3.2%
52		S	F	96,038	01/01/08	3.2%
53		H	F	60,632	10/15/08	4.6%
54		H	F	40,200	07/14/08	8.0%
55		S	F	74,192	08/27/08	9.5%
56	T (10/04/08)	H	F	58,864	04/15/08	1.5%
57		S	F	67,558	07/23/08	9.5%
58		S	F	81,568	07/14/08	7.2%
59		S	F	86,614	07/14/08	9.6%
60		H	F	35,697	01/01/08	3.2%
61		S	F	76,240	01/01/08	3.2%
62		S	F	96,038	01/01/08	3.2%
63		H	F	35,863	01/01/04	0.0%
64		H	F	38,979	10/15/08	4.6%
65		S	F	71,386	01/01/08	3.2%
66		S	F	90,216	01/01/08	3.2%

**Big Rivers Electric Corporation**

**Case No. 2009-00040**

**Payroll Information  
(Item 30 c, d, and e)  
For the Test Year Ending November 30, 2008**

<b>Employee</b>	<b>Added or Terminated</b>	<b>Salaried or Hourly</b>	<b>Full Time, Part Time, or Temporary</b>	<b>Annual Wage Rate 11/30/08</b>	<b>Date of Last Increase</b>	<b>% Increase During Test Year</b>
67		S	F	71,386	01/01/08	3.2%
68		S	F	346,804	01/01/08	3.2%
69		S	F	76,240	01/01/08	3.2%
70		H	F	38,409	01/01/08	3.2%
71		S	F	63,181	01/01/08	3.2%
72		H	F	25,811	01/01/08	3.2%
73		S	F	76,240	01/01/08	3.2%
74		H	F	38,409	01/01/08	3.2%
75		S	F	100,050	01/01/08	3.2%
76		H	F	33,268	01/01/08	3.2%
77		S	F	63,181	10/30/08	9.5%
78		H	F	34,389	08/05/08	9.5%
79		S	F	112,975	07/14/08	4.8%
80		S	F	61,810	10/30/08	9.5%
81		S	F	55,823	08/06/08	9.5%
82		S	F	100,050	01/01/08	3.2%
83		H	F	40,200	07/14/08	8.0%
84		S	F	54,197	09/03/08	11.6%
85		S	F	67,288	07/14/08	9.9%
86		S	F	106,238	07/14/08	6.3%
87		S	F	93,006	09/01/08	7.7%
88		S	F	69,307	01/01/08	3.2%
89		H	T	26,000	06/02/08	8.7%
90		H	F	49,525	10/15/08	8.4%
91		S	F	65,587	07/25/08	9.5%
92		H	F	44,616	10/15/08	8.0%
93		S	F	73,953	07/14/08	9.1%
94		S	F	57,751	07/14/08	12.6%
95		H	F	55,037	10/15/08	12.7%
96		H	F	55,037	10/15/08	12.7%
97		S	F	53,318	07/01/08	15.5%
98		S	F	55,667	11/22/08	9.5%
99		S	F	81,568	01/01/08	3.2%
100		S	F	87,673	06/30/08	9.5%

**Big Rivers Electric Corporation**

**Case No. 2009-00040**

**Payroll Information  
(Item 30 c, d, and e)  
For the Test Year Ending November 30, 2008**

<b>Employee</b>	<b>Added or Terminated</b>	<b>Salaries or Hourly</b>	<b>Full Time, Part Time, or Temporary</b>	<b>Annual Wage Rate 11/30/08</b>	<b>Date of Last Increase</b>	<b>% Increase During Test Year</b>
101		H	F	58,406	10/15/08	4.5%
102		S	F	50,400	07/21/08	11.6%
103		H	F	58,406	10/15/08	8.9%
104		S	F	80,066	08/05/08	9.5%
105		S	F	145,512	01/01/08	3.2%
106		H	T	26,000	05/09/08	8.7%
107		H	T	26,000	05/14/08	8.7%
108		H	F	41,444	11/21/08	12.6%
109		H	F	44,034	11/25/08	11.5%
110		S	F	301,920	10/01/08	17.5%
111		H	F	51,022	10/15/08	11.7%
112		S	F	81,568	07/14/08	7.2%
113		S	F	71,218	01/25/08	6.3%
114		S	F	41,444	11/05/08	9.4%
115	A (01/01/08)	S	F	140,000	n/a	n/a
116	A (02/11/08)	S	F	160,000	n/a	n/a
117	A (05/07/08)	H	T	30,160	n/a	n/a
118	A (08/27/08)	H	F	56,098	10/15/08	3.0%
119	A (10/06/08)	S	F	69,307	n/a	n/a
120	A (10/13/08)	H	T	28,080	n/a	n/a

**Overtime Pay**

**Non-exempt employees are paid time and one-half for hours worked over those in their normal workday, and for hours worked over 40 in the scheduled workweek. Bargaining unit employees are paid double time for hours worked on Sunday. Certain exempt employees receive pay at their straight time rate for hours worked over those in their normal workday, provided the extra time is scheduled and approved by their supervisor, and equals or exceeds two hours.**



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 31)** Provide the following payroll tax information:

a. The base wages and salaries used to calculate the taxes, with an explanation of how the base wages and salaries were determined; and

b. The tax rates in effect at test-year-end.

**Response)** The actual accrued base wages and salaries used to calculate payroll taxes are as follows:

FICA

Wages and or benefits subject to FICA are:

Gross wages	\$9,546,166.87
Taxable Group Term Life Insurance Premium	45,060.27
Taxable Per Diem	876.88
Personal Use of Company Vehicles	36,630.98
Commute Fee for use of Company Vehicles	5,988.00
Travel Accident Insurance Premium	745.62
Employee and Employer contributions to non-qualified deferred compensation programs	33,145.87

The following are excluded from FICA tax:

Employee Cafeteria Contributions	222,656.56
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The Social Security tax rate in effect at test-year-end on the first \$102,000.00 of taxable wages and benefits was 6.20% and the Medicare tax rate was 1.45% on all taxable wages and benefits.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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Federal Unemployment Tax

The first \$7,000.00 of wages paid less employee cafeteria contributions are subject to the rate of 0.8% (6.2% less credit of 5.4%) at test-year-end.

State Unemployment Tax

The first \$8,000.00 of all wages paid is subject to the Big Rivers' rate of 0.6% at test-year-end.

**Witness)** C. William Blackburn



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 32)** Provide a schedule of all employee benefits available to Big Rivers' employees. Include the number of employees at test-year-end covered under each benefit, the test-year-end actual cost of each benefit, the amount of the cost capitalized, the amount of the cost expensed, and the account numbers in which the capitalized or expensed costs were recorded.

**Response)** See attached schedule "Employee Benefits".

**Witness)** C. William Blackburn

Big Rivers Electric Corporation

Case No. 2009-00040

Employee Benefits

For Test Year Ended 11/30/2008

Account	Medical Insurance (a)	F.I.C.A. Expense (b)	401(k) Expense (c)	Long Term Disability (d)	Federal Unemployment (e)	Defined Benefit Retirement (f)	Life Insurance (g)	State Unemployment (h)	Retirement Sick Leave (i)	Workers' Compensation (j)	Post Retirement Benefits (k)	Dental Insurance (l)	Deferred Compensation (m)	Defined Contribution Retirement (n)
Number of Participants	114	119	105	114	119	108	114	119	0	119	114	114	1	7
107.00000	49,025.96	26,467.25	8,797.83	2,809.71	188.33	42,116.90	1,883.39	169.71	0.00	5,225.46	9,627.29	2,965.94	0.00	0.00
108.00000	4,024.81	1,896.98	630.98	189.25	31.52	2,292.34	126.79	20.91	0.00	760.39	226.73	239.25	0.00	0.00
Total Capitalized	53,050.77	28,364.23	9,428.81	2,998.96	219.85	44,409.24	2,010.18	190.62	0.00	5,985.85	9,854.02	3,205.19	0.00	0.00
143.20000	386.69	202.27	61.18	18.00	0.00	248.66	12.61	0.19	0.00	65.53	43.09	23.96	0.00	0.00
143.42000	80.90	23.69	12.01	3.04	0.00	37.15	2.03	0.00	0.00	10.90	3.49	4.94	0.00	0.00
183.00000	3,065.80	2,310.91	696.22	254.73	1.26	4,394.15	163.34	2.44	0.00	60.13	1,294.78	181.72	0.00	0.00
184.20000	2,812.11	993.39	463.60	118.40	11.89	1,477.85	85.69	12.06	0.00	430.01	119.13	172.46	0.00	0.00
184.30000	2,261.84	812.69	371.47	94.21	6.07	1,203.60	67.65	5.39	0.00	348.52	91.16	138.50	0.00	0.00
184.33900	213.05	75.66	34.72	8.77	3.34	107.42	6.32	2.13	0.00	33.03	9.14	13.00	0.00	0.00
184.37500	469.92	162.17	77.25	19.75	1.54	251.83	14.33	0.97	0.00	70.07	19.00	28.88	0.00	0.00
560.10000	31,108.91	18,210.48	7,678.26	1,944.82	169.93	36,294.97	1,285.90	145.87	2,407.39	466.58	9,469.74	1,960.39	0.00	261.61
560.20000	30,652.90	15,828.01	6,672.38	1,714.66	180.87	31,639.88	1,128.26	152.63	2,052.94	1,667.66	9,261.47	1,949.22	0.00	261.61
561.10000	96,237.28	53,102.67	19,469.07	5,567.55	475.21	107,517.43	3,740.06	410.72	5,373.33	1,426.15	29,288.52	6,154.30	0.00	0.00
562.10000	58,771.47	20,875.55	5,752.95	2,282.09	223.53	24,878.50	1,617.73	186.07	777.87	8,961.69	5,839.10	3,433.29	0.00	0.00
563.00000	29,476.00	11,086.77	3,660.37	1,198.70	126.48	10,529.21	610.02	128.73	243.28	4,863.81	2,218.88	1,721.76	0.00	0.00
566.10000	14,406.25	5,037.93	1,274.95	507.66	80.27	8,926.67	367.94	70.87	580.19	396.14	3,837.04	912.95	0.00	0.00
566.20000	15,926.01	5,455.03	1,373.69	552.80	86.45	9,436.73	401.97	78.93	581.54	533.03	3,965.88	1,011.06	0.00	0.00
568.10000	20,940.42	12,334.46	5,129.48	1,351.95	122.56	24,776.62	882.43	104.97	1,880.45	321.43	6,581.50	1,317.43	0.00	261.61
568.20000	25,291.19	14,206.92	6,009.43	1,592.00	141.88	28,772.64	1,053.25	122.30	1,939.11	821.38	7,825.76	1,618.49	0.00	264.63

Big Rivers Electric Corporation

Case No. 2009-00040

Employee Benefits  
For Test Year Ended 11/30/2008

Account Number	Medical Insurance (a)	F.I.C.A. Expense (b)	401(k) Expense (c)	Long Term Disability (d)	Federal Unemployment (e)	Defined Benefit Retirement (f)	Life Insurance (g)	State Unemployment (h)	Retirement Sick Leave (i)	Workers' Compensation (j)	Post Retirement Benefits (k)	Dental Insurance (l)	Deferred Compensation (m)	Defined Contribution Retirement (n)
569.10000	85.01	37.56	13.47	(0.61)	0.22	(86.99)	1.75	0.13	0.00	20.36	6.01	6.14	0.00	0.00
570.10000	145,317.01	58,212.17	19,486.43	6,104.04	755.53	62,407.14	4,294.03	650.35	1,613.05	22,582.27	14,697.14	8,622.14	0.00	0.00
571.10000	81,514.56	34,105.78	12,602.50	3,827.59	541.48	30,403.21	2,714.77	433.23	406.23	14,894.19	6,364.26	4,610.91	0.00	0.00
573.10000	2,360.72	829.77	356.37	83.75	9.50	340.78	60.10	8.93	1.90	341.42	125.75	146.02	0.00	0.00
573.20000	1,590.88	581.47	194.82	65.85	7.17	737.31	48.52	6.38	3.70	147.29	223.71	103.87	0.00	0.00
908.10000	46,112.58	27,370.16	12,065.85	2,881.68	243.41	42,587.01	1,946.62	208.61	1,358.55	686.06	14,476.61	2,904.51	0.00	5,415.92
920.10000	354,418.18	199,874.45	84,855.70	24,046.24	2,098.36	381,380.67	16,296.22	1,797.23	18,157.67	6,207.42	121,496.27	22,424.92	27,819.53	22,585.58
920.10100	86,828.21	48,868.11	17,329.13	5,372.74	488.93	68,713.14	3,817.10	415.53	3,596.25	1,362.82	27,863.79	5,044.05	0.00	15,431.29
920.10200	82,801.23	41,918.65	16,648.25	4,465.50	395.36	74,412.05	2,984.75	338.64	3,138.45	1,080.05	23,451.86	5,346.53	0.00	0.00
920.10300	59,230.65	37,360.75	18,925.69	4,462.13	309.00	86,511.42	3,006.39	263.78	4,775.75	1,156.65	18,038.79	3,861.98	0.00	0.00
935.10000	3,247.25	1,426.40	580.18	152.99	14.72	1,215.67	107.61	12.65	0.00	625.90	160.55	196.55	0.00	0.00
Total Expensed	1,195,607.02	611,303.87	241,795.42	68,691.03	6,494.96	1,039,114.78	46,917.39	5,559.73	48,887.65	69,580.49	306,772.42	73,909.97	27,819.53	44,482.25
Total	1,248,657.79	639,668.10	251,224.23	71,689.99	6,714.81	1,083,524.02	48,927.57	5,750.35	48,887.65	75,566.34	316,626.44	77,115.16	27,819.53	44,482.25

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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 33)** Provide detailed descriptions of all early retirement plans or other staff reduction programs Big Rivers has offered or intends to offer its employees. Provide all cost-benefit analyses associated with these programs.

**Response)** There are no current early retirement plans or other staff reduction programs Big Rivers has offered or intends to offer its employees.

**Witness)** C. William Blackburn



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 34)** Provide a copy of all current labor contracts and the most recent labor contracts previously in effect.

**Response)** Copies of the current and preceding labor contracts are attached.

**Witness)** C. William Blackburn

**A G R E E M E N T**

**BIG RIVERS  
ELECTRIC CORPORATION  
AND  
INTERNATIONAL BROTHERHOOD  
OF  
ELECTRICAL WORKERS  
LOCAL 1701**

**October 15, 2008**

**GARY OSBORNE**  
BUSINESS MANAGER

**TOMMY HOWARD**  
CHAIRMAN

**MIKE THOMAS**  
VICE CHAIRMAN

**DANNY GISH**  
RECORDER

**MARTY HITE**  
EXECUTIVE COMMITTEE

**TOMMY HOWARD**  
CHIEF STEWARD

**MARTY HITE**  
STEWARD

**INTERNATIONAL BROTHERHOOD  
OF ELECTRICAL WORKERS  
LOCAL 1701  
2911 WEST PARRISH AVENUE  
OWENSBORO, KY 42301  
TELEPHONE: 270-684-3058**

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RELATED INFORMATION SECTION

1. Memorandum of Understanding – Request for Waiver of Overtime
2. Letter of Intent – 12 Hour Rest Period
3. Memorandum of Understanding – Recognition of Union
4. Memorandum of Understanding – Document Changes
5. Memorandum of Understanding – Holiday Week Work Schedule

## **SECTION 1. AGREEMENT**

1. This Agreement is entered into the 15th day of October, 2008, by and between the transmission division of BIG RIVERS ELECTRIC CORPORATION, located in Henderson, Kentucky, hereinafter referred to as the Company, and LOCAL UNION 1701 of the INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the Union, who hereby agree as follows:

## **SECTION 2. DURATION AND TERMINATION**

1. This Agreement shall commence October 15, 2008, and shall continue in full force and effect until 11:59 p.m. October 14, 2012, when it shall terminate. If any party desires to renew this Agreement, they shall give the other party written notice to that effect not less than 60 days nor more than 90 days prior to October 14, 2012, except by written consent of the parties.

## **SECTION 3. AGREEMENT IN FULL**

1. This Agreement expresses the entire agreement of the parties, and the Company and the Union, for the life of this Agreement, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject matter referred to or covered in this Agreement, or with respect to any subject matter not specifically referred to or covered in this Agreement. Both parties agree to meet (upon request of either party) quarterly for clarification of Agreement language (not grievances), if necessary.

## **SECTION 4. NONDISCRIMINATION**

1. Neither the Company nor the Union will discriminate against any employee because of race, color, sex, religion, age, national origin, handicap or veteran. Wherever the male gender pronoun is used, or wherever a job classification is described with a male term in this Agreement, it is understood it shall apply to either male or female.

## **SECTION 5. WITNESSETH RECOGNITION CLAUSE**

1. The Company recognizes the Union as the exclusive representative for the purpose of collective bargaining with respect to wages, hours of employment and all other conditions of employment of all operation and maintenance employees of the Company employed throughout its transmission system in Kentucky, including utilities, storekeepers, assistant storekeepers, equipment mechanics, senior journeymen, journeymen, groundmen, right-of-way maintenance, and laborers; BUT EXCLUDING, all office clerical and building attendants, all temporary employees hired for up to but not more than 60 working days during the life of this Agreement for laborer duties only, all professional, administrative and management employees, guards and supervisors as defined in the Act, as set out in the Certification of Representative being NLRB Case No. 25-RC-5955 duly certifying the Union in the bargaining unit set out above. The Union's Business Manager will be informed of all bargaining unit and temporary employees hired as described above. Any laid off employee will be recalled prior to hiring temporary employees.

## **SECTION 6. PUBLIC OBLIGATION (NO STRIKE-NO LOCKOUT)**

1. It is expressly understood and agreed that the services to be performed by the employees pertain to and are essential to the operation of a public utility and the welfare of the public is dependent thereon requiring continuous operation, and it is agreed, in recognition of such obligation of continuous service that,

during the term of this Agreement, there shall be no collective cessation of work by members of the Union and neither the Union, nor its members, agents, representatives, or employees of the Company or any individual employees, shall incite, encourage, condone, support, or participate in any strike, slowdown, work stoppage, picketing, sympathy strike, refusal to cross a picket line, or other curtailment or interference interrupting the Company's production, deliveries, or operations, in any manner whatsoever during the life of this Agreement for any cause whatsoever, or take any action which results in the prohibited conduct, even in sympathy with disputes involving different groups of employees and this same labor organization, or other labor organizations, groups of employees, or individual employees. In the event of such strike, sympathy strike, slowdown, work stoppage, picketing, refusal to cross picket line, or other curtailment or interference with the Company's production, deliveries, or operations, or a threat thereof, the Union and its officers and agents will do everything within their power to immediately end or avoid the conduct prohibited in this Paragraph.

2. Further, in consideration of this Agreement, the Company shall not lock out its employees during the term of this Agreement.

## **SECTION 7. INTENT, PURPOSE AND SCOPE OF AGREEMENT**

1. It is the intent and general purpose of this Agreement to promote the mutual interest of the Company and its employees. The Union recognizes that the Company is a public service corporation engaged in furnishing electricity and is subject to regulation by utility regulatory bodies, and is required to furnish adequate and continuous service. This Agreement is to provide for the operation of the Company's business under methods which will further, to the fullest extent possible, the safety of the employees, economy and efficiency of operation, elimination of waste, realization of maximum quantity and quality of output, cleanliness, and protection of property.

2. The parties hereto recognize that continuous service of the Company is of vital importance to its customers in the area served, and that any interruption of such service directly affects individuals in their everyday lives and disrupts the orderly conduct of the business in the area served and the parties will cooperate fully to avoid any interruption to such service.

3. Each employee covered by this Agreement shall be responsible, at all times, for having his correct address and personal phone number recorded with the Company. All notices shall be deemed to have been given in accordance with this Agreement if mailed to the last address given to the Company.

4. It is further understood and agreed that this Agreement together with any written appendancy supplements or letters of understanding hereto contains all understandings oral or written between the Company and the Union.

5. This Agreement cannot be modified or amended except in writing signed by the Company and the Union. No individual shall have any right to modify, amend or revoke this Agreement.

## **SECTION 8. MANAGEMENT RIGHTS**

1. The management of the business of the Company and the direction of its employees are the exclusive responsibilities of Management, except as expressly modified by the terms of this Agreement. The sole and exclusive rights of Management which are not abridged by this Agreement, which include but are not limited to, its right to select and direct the working force; to determine, and from time to time to redetermine the number, location and types of its facilities and operations and the methods, processes and materials to be employed; to hire, promote, discipline or discharge for cause; to establish, allocate, and change work schedules and assignments; to transfer employees from one job classification or location to another; or to relieve employees from duties because of lack of work or other legitimate reasons; the right to study or introduce new or changed production methods, machinery, tools and equipment or facilities and to determine

the quantity and quality of the materials and workmanship required; to establish, determine, maintain, and enforce standards of production; to determine and redetermine job content; to contract with others to make improvements, changes, or repairs to the plant, equipment, or machinery, subcontract work, whatever may be the effect upon employment; to expand, reduce, combine or cease any job, department, operation or service; to determine starting and quitting times and determine the number of hours and shifts to be worked; to alter, rearrange, or change, to extend, limit, or curtail its operations or any part thereof, or to shut down completely or any part thereof whatever may be the effect upon employment; to make such reasonable rules and regulations, not in conflict with this Agreement as it may from time to time deem best for the purpose of maintaining order, safety, and the effective operation of the business and after advance notice of such rules and regulations to require compliance therewith.

2. Management shall have all other rights and prerogatives including those exercised unilaterally in the past, subject only to express restrictions on such rights, as are provided in this Agreement.

## SECTION 9. UNION REPRESENTATION

1. The Company recognizes the right of the Union to designate, from the seniority list, union representatives who will represent employees in the bargaining unit. The Union may designate one steward who will also serve as the chief steward. The Union may appoint one temporary steward to act in the absence of the chief steward. The authority of these representatives shall be limited to handling Union business as may be necessary in the investigation and presentation of grievances and, if requested by an employee, be present at interviews that involve or may lead to discipline. The chief steward will also perform in the capacity of the safety representative.

2. Union representatives shall be permitted to absent themselves from work with reasonable frequency and for reasonable lengths of time to transact official Union business, without pay, provided such absences do not unreasonably interfere with production. Examples of such reasons for absences are as follows:

Assisting Business Manager with Company related work.

Attendance at Union related schools, seminars, and conventions.

Each employee shall submit his request to his supervisor for participation in such Union business as soon as he is aware of such event, but no later than two weeks prior to the requested absence. All requests for absences for Union business shall be in writing. All such requests not in compliance with the notice requirement will be given consideration at the Company's sole discretion.

3. In meetings with the Company, no employee shall be paid unless the meeting is initiated at the Company's request. Meetings called to discuss joint Company and Union issues such as contract interpretation, labor relations, Third Step Grievances and Retirement Committee Meetings will be considered as meetings for the mutual benefit of the parties and the employee is due pay only if he is scheduled to work the hours during which the meeting is held. In no event is the employee to be paid overtime for such meetings.

4. In meetings initiated by the Company such as safety meetings, First or Second Step Grievance Meetings, disciplinary meetings, or other employer/employee relation meetings, the employee(s) will be paid the appropriate regular or overtime rate.

5. If an employee is subpoenaed by the Company for arbitration or other legal proceeding, the Company, at its discretion, will work with the employee to see that his presence in conjunction with his work schedule is not an undue burden on the employee. The employee subpoenaed on his off days, at the Company's discretion, will be given either compensatory time off (hour-for-hour) or be paid the appropriate

rate. The subpoenaed employee will be reimbursed at the appropriate rate for necessary mileage traveled.

6. Any one employee of the Company within the scope of this Agreement who is elected to an office in the Union, or is appointed to an office in the Union requiring his absence from duty with the Company, may be granted a leave of absence for a period not to exceed three years and 30 calendar days, and shall continue to accumulate seniority with the Company throughout such leave of absence. An additional leave of absence will be granted thereafter for each succeeding term of elective or appointive office. During such period of leave of absence, such employee shall accrue no vacation or sick leave credit. During such leave of absence, the employee may participate in the Disability Insurance Plan, the Medical and Dental Insurance Plans, the Group Life Insurance Plan, the Savings Plan, and the Retirement Plan, as available to regular employees of the Company, except that the total premium costs shall be paid by the Union to the Company. Premium costs, to the extent they are based on hourly wage rate, are based upon the hourly wage rate for the most recent job classification the employee held at the time such leave of absence began. Any such employee shall, upon termination of such leave of absence and upon return to duty, be reinstated in his former position, including his seniority and rights, after a reasonable training period, provided he is physically able to perform the duties of the position. It is understood and agreed that in case of return of such an employee to duty with the Company, other employees will consent to such displacement or layoff as is necessary to make room for him. The Union agrees to indemnify and hold the Company harmless against any and all claims, demands, suits, or other courses of action or liability that may arise out of or by reason of action taken or not taken by the Company for the purpose of complying with any of the provisions set out in this Paragraph.

#### **SECTION 10. UNION MEMBERSHIP REQUIREMENT**

1. All new employees covered under this Agreement shall arrange with the Union for membership therein after the 30th day of employment as a condition of employment. Employees that are members of the Union shall maintain their membership.

2. Should a member become delinquent in the payment of his Union Dues, the employee is no longer a member in good standing and the employee will be a suspended member. The Union will serve on the employee a Final Payment Notice which will specify the deadline for payment of the dues.

3. Should the dues not be paid in accordance with the Notice, the Union will request that the employee be terminated.

4. The Company agrees to deduct, upon receipt of a signed VOLUNTARY DUES CHECK-OFF AUTHORIZATION FORM, Union Dues from the pay of each employee. The amount to be deducted will be the amount specified by the Union Bylaws and such amount (including increases and decreases) shall be certified to the Company by the Union.

5. Union Dues will be deducted from the employee's pay only after all other payroll deductions have been taken. If there is not sufficient pay available to deduct dues, the dues shall be deducted in a subsequent paycheck. Should an employee be on an extended leave which prevents sufficient dues from being collected through payroll deductions, it shall be the employee's responsibility to pay his uncollected Union Dues directly to the Union for the extended leave period.

6. Voluntary Dues Check-Off Authorization shall automatically be renewable on each anniversary date of the existing collective bargaining agreement between the Company and the Union. Any member may revoke his Voluntary Dues Check-Off Authorization provided written notice is given to the Company and the Union. Such written notice shall only be accepted during the period of May 1 and May 20 of each calendar year and such request for revocation shall become effective the first pay period of June.

7. The Company shall forward the deducted Union Dues by check, accompanied by a report listing the employees alphabetically, to the Union no later than the last day of the calendar month following the

month in which they are deducted, except for the following months of:

- a) August, which is due by September 15,
- b) November, which is due by December 15,
- c) February, which is due by March 15, and
- d) May, which is due by June 15.

8. An employee who does not authorize Union Dues deductions shall be responsible for payment of his Union Dues directly to the Union.

9. Authorized dues deductions are solely for Union Dues and shall not include new member "initiation fees" or "fines" levied by the Union against a member. It shall be the responsibility of the new or existing employee to contact the Union to determine and comply with such Union fees to maintain the employee in good standing with the Union. The dues deduction shall be terminated for any employee who terminates his employment or transfers out of the bargaining unit.

10. The Company assumes no responsibility of any kind in connection with dues deductions other than to remit to the Union the amount deducted by the Company. The Union agrees to indemnify and hold the Company harmless against any and all claims, demands, suits, or other courses of action or liability that may arise out of or by reason of action taken or not taken by the Company for the purposes of complying with any of the provisions set out in this Section.

## **SECTION 11. GRIEVANCE PROCEDURE**

1. Any dispute which the Union or the employees in the bargaining unit may have regarding the Company's interpretation or application of the Agreement shall constitute a grievance and shall be processed in the following manner.

**STEP ONE:** Before submitting a written grievance, the employee shall first orally discuss the problem with his supervisor. In the event the grievance is not settled by his immediate supervisor, the employee shall reduce the grievance to writing, signed by the aggrieved employee and stating the provision(s) in this Agreement that the employee claims has been violated and, within seven days from the occurrence of the event giving rise to the grievance, submit it to his immediate supervisor. The employee may seek assistance in the preparation of his grievance from his steward on their own time, including their lunch and break time. The supervisor within seven days shall give his answer.

**STEP TWO:** If the grievance is not resolved in Step One, the chief steward within seven days may submit the grievance to the Manager of Transmission or his designee, who shall answer the grievance in seven days.

**STEP THREE:** If the grievance is not resolved in Step Two, the chief steward, within seven days shall submit the written grievance to a panel of Union and Company representatives for settlement. Union and Company representatives consisting of the Union's Business Manager, Chief Steward, the Company's Human Resources Representative, Manager of Transmission, and Vice President if necessary, will meet quarterly at ET&S or another mutually agreeable location to discuss Third Step Grievances. If no settlement is agreed upon by the panel within 30 days of submission to Step Three, the grievance may be submitted to arbitration. An International Representative of the

IBEW may be present at this step to assist the Union.

2. Any grievance upon which an answer is not made by the Company within the time limits prescribed, or any extension which may have been agreed to, may be referred to the next step in the grievance procedure, the time limit to run from the date when time for the answer expired. Any grievance not carried to the next step by the Union within the prescribed time limits, or such extension which may have been agreed to by the Company, shall be automatically settled upon the basis of the Company's last decision. The above time limits may be extended by mutual agreement between the parties.

3. A grievance involving discharge will commence at Step Three of the grievance procedure. A grievance from a discharged employee will be submitted to the Company Human Resources Department located at 201 Third Street, Henderson, Kentucky 42420.

4. All grievances must be presented in writing within seven days after the occurrence of the event giving rise to the grievance; otherwise, it shall not be entitled to consideration.

5. In computing any period of time in the Grievance and Arbitration Procedure, all Saturdays, Sundays and recognized holidays shall be excluded.

## **SECTION 12. ARBITRATION**

1. The Union may request arbitration of a grievance unsettled at the last step of the grievance procedure and submit the grievance to a final and binding arbitration by serving a written demand for arbitration upon the Company within 15 days from the date of the last meeting in Step Three of the grievance procedure. If the parties are unable to select an arbitrator by mutual agreement, the Union shall initiate the Joint Request for Arbitration Panel form as required by the Federal Mediation and Conciliation Service.

2. The Federal Mediation and Conciliation Service will submit a list or lists of seven arbitrators. The Union shall strike from the list one name, the Company shall strike one of the remaining six names, the Union the fifth name, the Company the fourth name, and so on until the last remaining name shall be the Arbitrator.

3. The fee and expenses of the Arbitrator shall be borne by the party that is the loser in the arbitration award. In an event that the award declared by the Arbitrator is determined to be a split decision, the fees and expenses of the Arbitrator shall be shared equally by the Company and the Union. Each party shall assume any expenses in presenting its own case.

4. The Arbitrator shall have no power to add to, subtract from or modify any of the terms of this Agreement or any Agreement made supplementary hereto, nor to rule on any matter arbitrable under this Agreement except while this Agreement is in full force and effect between the parties.

5. Claims against the Company will not be accepted for consideration which cover a period of more than 30 days prior to the date the grievance was first filed in writing. In such cases, retroactive claims and awards therefore shall be limited to a period of 30 days prior to the date the claim was first filed in writing.

6. No more than one grievance may be submitted to or be under review by any one arbitrator at any time unless by prior mutual written agreement of the parties.

## **SECTION 13. PROBATIONARY EMPLOYEES**

1. All employees, from their last date of hire, will be on probation for the first 180 calendar days of their regular full-time employment during which time they will be termed probationary employees.

2. When a non-bargaining unit employee transfers to a job within the bargaining unit he must, as a condition of continued employment, satisfactorily complete his full probationary period as defined within this Section. In addition he shall be entitled to the following:

- a) To use his accumulated continuous Company seniority to satisfy the eligibility requirements for all benefit programs provided by this Agreement.
- b) To use his accumulated continuous Company seniority for accrual of vacation and retirement benefits. Such an employee shall be assigned a new bargaining unit seniority date effective the first day of transfer to the bargaining unit and this date shall be the basis within the bargaining unit for job bidding, vacation preference, and layoff determination.

3. Probationary employees' service with the Company may be terminated at any time by the Company in its sole discretion, without recourse to a grievance and arbitration procedure.

4. Probationary employees are entitled to medical insurance, dental insurance, life insurance, workers' compensation and military duty leave on the first day of full-time employment as expressed under the specific provisions of this Agreement and the plan documents.

5. Probationary employees accrue vacation and sick days, but they are not entitled to such benefits until the probation period is successfully completed as set forth above, and entitlement to such benefits are further governed by the specific provisions of the Vacation and Sick Leave Pay sections of this Agreement.

6. Probationary employees become eligible for long term disability coverage when they satisfactorily complete the following:

- a) Three consecutive months of regular full-time employment without a continuous absence as defined within this Section.
- b) Must be at work on the final day of the three months eligibility period, or the coverage will not start until the employee returns to regular full-time work.
- c) Three months of continuous disability resulting from a medically approved physical or mental condition.

Entitlement to long term disability coverage is further governed as expressed under the specific provisions of this Agreement and the plan document.

7. A probationary employee does not have job bid rights. However, he may submit a Request for Transfer. Probationary employees are not entitled to compensation for funeral leave, jury duty, educational benefits or holidays until the probationary period is successfully completed as set forth above. However, probationary employees will receive pay at the rate of time and one-half their regular straight-time rate for all hours worked on a day observed as a holiday by the terms of this Agreement. The overtime pay provisions that apply to a seniority employee shall also apply to a probationary employee.

8. Once an employee has successfully completed his full probation period as set forth above, he becomes a seniority employee.

#### **SECTION 14. SENIORITY**

1. Seniority is defined as an employee's length of continuous regular full-time service from his last date of hire, except that a new employee shall be on probation for the first 180 calendar days of his employment as set forth in the Probationary Employees section of this Agreement.

2. The term seniority as used in this Agreement will be construed to mean departmental seniority, Company seniority or bargaining unit seniority. The definition of each is as follows:

- a) Departmental seniority shall be measured from the date an employee is assigned to a job classification within an established line of progression. An employee shall not have seniority in more than one department at any one time. In determining seniority the parties agree that seniority by department shall govern unless otherwise specifically expressed.
- b) Company seniority is measured from the date an employee is last hired for a continuous regular full-time employment with the Company.
- c) Bargaining unit seniority is measured in the same manner as Company seniority, except that employees who transfer from a non-bargaining unit position to a bargaining unit position after April 22, 1984, will not transfer their years of service earned as a Company non-bargaining unit employee.

3. When an employee is permanently transferred from one department to another, he shall retain his departmental seniority in his original department for a period of 120 calendar days after the effective date of transfer. Thereafter, he shall cease to hold seniority in his previous department. During the 120 day period he shall not have seniority status in the new department, and at the end of this period the 120 days shall be credited to him in his new department. An employee does not have bid rights during this 120 day period.

4. An employee's seniority shall terminate if:

- a) The employee quits.
- b) The employee is discharged.
- c) The employee fails to return to work or to supply a satisfactory reason for not doing so within the time limits prescribed in the Layoff, Displacement, and Recall section, which shall result in termination of employment.
- d) The employee is absent from work for three consecutive working days without notification to the Company. However, it is the employee's responsibility to notify the Company on each day of any absence, unless an absence in excess of one day is authorized by the Company.
- e) The employee overstays a leave of absence or a vacation without authorization.
- f) The employee gives a false reason for leave of absence or engages in other employment during such leave.
- g) A settlement with the employee has been made for total disability.
- h) The employee is retired.
- i) An employee with less than five years of bargaining unit seniority is laid off for a continuous period of one year or an employee with five or more years of bargaining unit seniority is laid off for a continuous period of two years. Any employee with less than one year of bargaining unit seniority will be protected only by the actual amount of bargaining unit seniority accrued at the time of layoff. The employee's seniority shall continue to accrue during these layoff protection periods.

5. Employees who are transferred in or out of the bargaining unit shall accrue and maintain their seniority as of their original starting date. Any employee transferred back into the bargaining unit shall

exercise his departmental seniority, but in no event will he bump back into a higher classification than he previously held. If an employee is transferred out of the bargaining unit for a period in excess of one year, he shall forfeit all previous departmental and bargaining unit seniority.

6. Seniority lists will be posted in January of each year and a copy will be forwarded to the chief steward and to the Union's Business Manager. The chief steward may request an additional seniority list twice a year from the Human Resources Department.

## **SECTION 15. LAYOFF, DISPLACEMENT, AND RECALL**

1. In the event it becomes necessary to decrease the number of employees in a classification within a department, such displacement and layoff shall be in accordance with the employee's departmental seniority. The least senior employee within the classification affected shall be displaced first. Any employee faced with displacement or layoff shall have the opportunity to exercise his departmental seniority to displace the least senior employee in the same classification or in the next lower classification in the same line of progression, as outlined in Section 39. Any employee completely displaced out of his department shall have the opportunity to exercise his bargaining unit seniority to displace the least senior laborer in ET&S, or request a "voluntary layoff." If he is unable to displace a laborer, he shall be laid off.

2. The selection of the above options must be made in advance and shall be binding throughout the displacement or layoff period. Employees in the department(s) affected shall be given a 14 calendar day notice of the Company's plans to reduce the workforce. Such notice to the department(s) shall serve as the official notice to the classification(s) initially affected by the workforce reduction. The Company shall distribute at the time of the departmental notice a Workforce Reduction Option Form to each employee in the classification first impacted by the displacement or layoff. The form must be completed and returned to supervision no later than the end of the 10th calendar day of the 14 calendar day notice period. Upon receipt of the Workforce Reduction Option Form the Company may initiate the displacement or layoff process with the initial employee transfer or layoff not occurring until the completion of the 14 calendar day notice. Employees affected by subsequent displacements or layoffs must be given a Workforce Reduction Option Form that must be completed and returned to supervision within 48 hours of receipt of the notice. Any employee who fails to return the option form on time may only exercise his bargaining unit seniority to displace the least senior laborer, and if unable to displace a laborer, he shall be laid off.

3. Any employee displaced as a result of the above workforce reduction may, in turn, exercise his departmental seniority to secure other positions within his line of progression and to exercise his bargaining unit seniority to secure a laborer position, in accordance with his options as selected before the workforce reduction.

4. At the time of workforce reduction, the displaced or laid off employee cannot bump upward to higher rated classifications.

5. An employee displaced to other classifications within his line of progression shall be given a period of 10 working days to train and demonstrate his ability to adequately perform the work required. This demonstration period may be extended an additional 10 working days if the Company feels the employee is showing progress. The employee and the chief steward will be given written notice of all extensions granted by the Company.

6. Any employee determined by the Company to be unable to adequately perform the work required at the completion of the demonstration period must exercise his departmental seniority in accordance with the options selected prior to the workforce reduction to displace the least senior employee in the next lower classification in the same line of progression. If this removes him from his department, he may exercise his bargaining unit seniority in accordance with the options selected prior to the workforce reduction to displace the least senior laborer. Any employee who moves to a lower classification as a result of his unsuccessful

demonstration period will lose his recall rights to the higher classification, except in his original department.

7. In the event a displacement or layoff becomes necessary, the Company will ensure the affected employee of the following "notice" and "recall" rights to the classification held prior to the workforce adjustment:

- a) Give the employees affected and the Union a notice of any displacement or layoff as specified in Paragraph 2 of this Section.
- b) Displaced or laid off employees have recall rights to the classification held prior to the workforce adjustment for the following time frames:
  - 1) Employees who have completed their probation period but have less than one year of bargaining unit seniority shall have recall rights extended for a period of time equal to the employee's bargaining unit seniority.
  - 2) Employees who have one or more years of bargaining unit seniority but less than five years shall have recall rights extended for a period of one year.
  - 3) Employees who have five or more years of bargaining unit seniority shall have their recall rights extended for a period of two years.

8. In the event an employee is laid off, his group dental, medical, and personal life insurance coverage is paid to the end of the month of the layoff plus one more month. Thereafter, the employee may pay the full premium of such group insurance coverage commencing with the actual date of layoff, not to exceed the time frame set out in Paragraph 7.b) above.

9. Accrual of vacation and sick leave benefits shall cease effective with the date of layoff.

10. When there is a restoration of the workforce, the Company subscribes to the principle of "last out, first in." In any case, the Company will recall displaced and laid off employees by applying in inverse order the guidelines used to displace and layoff employees, and in accordance with the options the employee selected. Recalled employees shall be given a demonstration period, as set forth above. Should the employee be determined by the Company to be unable to adequately perform the work during the demonstration period, he shall exercise his departmental or bargaining unit seniority, as set forth in Paragraph 1 of this Section.

11. A displaced or laid off employee who elected to exercise his departmental seniority within his line of progression must, without exception, return to any job within his line of progression, up to and including the highest job he held on a permanent basis prior to the workforce reduction, and to any laborer classification within ET&S. Refusal will result in the employee being terminated.

12. A job vacancy will not be posted until all former displaced and laid off seniority employees, who have a recall right to the vacant job, have either accepted or rejected a recall to fill the vacancy.

13. Employees recalled from layoff shall be given notice by registered or certified mail to the employee's last known address on file in the Human Resources Department. The laid off employee has three days after receiving notice of recall from the Company to notify the Company of his intention to return to work and five days to actually return. A copy of the notice will also be forwarded to the Union's Business Manager. Failure by an employee to return to work or to supply a satisfactory reason for not doing so within the time limits prescribed, shall result in termination of employment.

14. Each laid off employee shall keep the Human Resources Department advised of his correct mailing address and telephone number.

15. A displaced or laid off employee may submit Job Bids in response to posted job vacancies regardless of any previous loss of job bid rights. He may also submit Requests for Transfer under the provisions of Paragraphs 6 and 7 of the Job Bids and Requests for Transfer section of this Agreement. Any displaced or laid off employee who has a successful Job Bid or Request for Transfer, waives all recall rights, as set forth in this Section.

16. It shall be the responsibility of each laid off employee to keep in touch with the Company concerning his interest in specific posted job vacancies.

17. A laid off employee may choose to waive a return-to-work call for a temporary laborer position. If refused, no additional offers for such temporary work will be made during the duration of the layoff.

18. In the event it becomes necessary to decrease the number of employees in any of the five journeyman departments (equipment maintenance, substations, metering, lines, and communications), the displacement and layoff provisions listed in this Section shall apply except for the following:

- a) The senior journeyman and journeyman classifications in such affected department shall be combined as one unit and the employee's departmental seniority shall be the determining factor for the order of displacement, layoff, or recall.
- b) The "least senior" employee in the affected "combined unit" shall be displaced or laid off first.

#### **SECTION 16. CONTRACTING OUT WORK**

1. The Company agrees that it will not contract out any work if the effect of such contracted work will cause layoffs to any seniority employee.

#### **SECTION 17. JOB BIDS AND REQUESTS FOR TRANSFER**

1. If a vacancy occurs in a permanent position or if a new job is established or if the workforce is expanded in any of the established lines of progression, and the Company decides to fill such opening, the Company shall post a job vacancy for a period of seven calendar days. All Job Bids and Requests for Transfer must be submitted during the seven calendar day posting period. A detailed listing of the employee's previous education, training and experience must be listed on the Job Bid or Request for Transfer form.

2. Employees in STEP RATE PROGRESSION have bid rights upward to vacancies within their line of progression and a transfer right to vacancies in other lines of progression. They may also submit Requests for Transfer in accordance with Paragraphs 6 and 7 of this Section.

3. An employee on sick leave shall be eligible to bid on a job posting if he provides documented evidence that he will return to work within 10 calendar days from the expiration date of the job posting.

4. The Company will review the Job Bids in the following order:

- a) The employee with the most departmental seniority in the established line of progression shall be the successful bidder if he has sufficient qualifications to perform the job.
- b) The laborer with the most bargaining unit seniority shall be the successful bidder if he has sufficient qualifications to perform the job.

5. The employee selected for the posted job shall be given a period up to 20 working days to train and

demonstrate his ability to adequately perform the work required, and the Company may assign the employee to all (or the Company may simulate) tasks performed by the higher classification. This demonstration period may be extended an additional 20 working days if the Company feels the employee is showing progress. The employee and the chief steward will be given written notice of all extensions granted by the Company. Should the employee be determined by the Company to be unsuitable during the demonstration period, he shall be returned to his former position without loss of departmental seniority. An employee may have only one successful bid in any one year.

6. In the event no one is selected from among the eligible bidders, the Company will review each Request for Transfer submitted as a result of the posted job vacancy before hiring from other sources. The Company will review those Requests for Transfer in the following order:

- a) Those Requests for Transfer that involve promotion or lateral moves leading to promotion in another line of progression. Employees shall have a transfer right provided they have sufficient qualifications and the employee selected has not been the successful bidder to a job in the past year, or has not been granted a Request for Transfer to another department in the past five years. In the event there are multiple requests that meet at least the sufficient qualification requirement, the Company has the right to select the most qualified employee. If two or more of these qualified employees are equally qualified, then bargaining unit seniority shall prevail. The employee selected for the posted job shall be given a demonstration period, as set forth above. The employee who is allowed to transfer under the provisions of this Paragraph shall not be eligible for job bidding for one year from the date of transfer.
- b) Last in the order of consideration, in the Company's sole discretion, will be all other Requests for Transfer, provided the employee has not been a successful bidder to a job in the past year, or has not been granted a Request for Transfer to another department in the past five years. The employee selected for the posted job shall be given a demonstration period, as set forth above. The employee who is allowed to transfer under the provisions of this Paragraph shall not be eligible for job bidding for one year from the date of transfer.

7. The Company may authorize a Request for Transfer from an employee who has a physical or medical condition that keeps him from continuing to perform his regular duties. Such requests will be closely scrutinized and will be acted upon based on the employee's prior work record, preservation of departmental skills and efficiency, merits, and circumstances of each individual case. In the event of multiple requests and all of the above factors are equal, bargaining unit seniority shall prevail. An employee who is granted such a request will go to the top step rate of the lower classification if the employee is moved downward in his line of progression. An employee who is allowed to move to another job classification in another line of progression shall enter at the first step rate unless, in the determination of the Company, the employee's previous experience and qualifications warrant a higher step rate. Requirements for such requests are:

- a) They must be made in writing in response to a posted vacancy, accompanied by written documentation that verifies the extent of the condition. Such placement may or may not be in the employee's line of progression, or in the same Labor Grade; in any event, it will not be to a classification in a higher Labor Grade. In addition, such placement shall not be subject to the other job bid and requests for transfer provisions of this Section, provided the employee with the physical or medical condition has more bargaining unit seniority than the employee who would have otherwise received the job. The employee who is allowed a transfer under the provisions of this Paragraph shall not be eligible for job bidding for two years from the date of transfer.
- b) This provision in no way obligates the Company to create a position to accommodate such requests.

## SECTION 18. TEMPORARY AND PERMANENT TRANSFERS

1. In order to fully utilize the Company's workforce during workload fluctuations between departments, the Company will make temporary transfers from one department to another as needed. The total duration of all such transfers in any one calendar year for any one employee shall not exceed six months.

2. The Company will determine when an employee is far enough along in his training to qualify for work in a temporary upgrade position. When an employee is temporarily upgraded and performs the tasks normally assigned to the higher rated classification for two hours or more, he will receive the first step rate of pay for that classification for all hours worked in the higher rated classification that day.

3. When an employee is temporarily transferred to a lower rated classification, he will receive his regular rate of pay during such transfer.

4. When it becomes necessary to permanently transfer employees to a lower rated classification (see the Layoff, Displacement, and Recall section of this Agreement), the employees with the least departmental seniority in the affected job classification shall be transferred. In the case of such a transfer from a higher rated classification to a lower rated classification, the employee will continue receiving the higher pay rate for 30 working days. After that, he shall be paid the top step rate of the lower classification. Any transfer determined by the Company to be on a permanent basis will be given in writing to the employee.

## SECTION 19. HOURS, OVERTIME AND PREMIUM PAY

1. The standard workweek is a seven day period beginning at 12:01 a.m. on Sunday and ending at 11:59 p.m. the following Saturday. The work schedule showing the scheduled starting and quitting times and the scheduled days off shall be posted in each department by the end of the first shift Thursday.

2. Time and one-half will be paid for all hours worked by an employee on Saturday, and double time will be paid for all hours worked by an employee on Sunday. Time and one-half shall be paid for all hours worked when working for another utility other than the Company's member cooperatives, except when double time is otherwise required to be paid under this Agreement.

3. The normal workday for employees shall be eight and one-half consecutive hours with a one-half hour intermission for lunch. Employees will be allowed to eat their lunch at approximately the midpoint of the shift. If an employee is required to work through his lunch period he will be paid and he will be given 20 minutes to eat his lunch.

4. The Company will pay, in addition to the employee's base wage rate, a shift differential to employees on shifts that commence as follows:

First Shift      Between the hours 5:00 a.m. and 11:59 a.m. - None

Second Shift    Between the hours 12:00 noon and 7:59 p.m. - 25¢

Third Shift      Between the hours 8:00 p.m. and 4:59 a.m. - 40¢

The appropriate shift premium will be paid for all overtime hours; however, no shift premium will be paid for any vacation pay, sick leave pay, holiday pay, or for any hours not worked.

5. As a public service corporation, the Company must perform its obligations to its customers at all times and in recognition of these obligations the Company shall have the right to require an employee to work overtime. The Company will attempt to arrange such overtime to avoid undue hardship on any employee, and the Company at its discretion will rotate overtime as equitably as possible among the qualified employees in

the department involved.

6. The parties agree that the equitable rotation of overtime shall be on the basis of departmental seniority in classification. Rotation by seniority will be every 28 calendar days. (Refer to Employee Handbook for details of distribution of overtime.)

7. The standard workday is a 24 hour period beginning at 12:01 a.m. and ending 24 hours later. Time and one-half will be paid for all time worked in excess of eight straight-time hours in any one standard workday and for all time worked in excess of 40 straight-time hours in any one standard workweek.

8. The Company may assign all or part of the employees within a department to work a four 10-hour day schedule. If this schedule is used, employees in a department may be assigned to work either Monday through Thursday or Tuesday through Friday, but a department shall not have some employees assigned to work Monday through Thursday and other employees in the department assigned to a Tuesday through Friday workweek.

- a) Overtime on the four 10-hour day schedule will be paid for all time worked in excess of 10 straight-time hours in any one day and for all time worked in excess of 40 straight-time hours in any one week. However, if an employee works on any of his three days off to perform non-emergency work, he shall be paid the appropriate overtime rate for such work, and he shall receive time and one-half for the 9th and 10th hours worked on each of the scheduled four 10-hour days he worked; provided that if the employee volunteers to perform non-emergency work on any of his three days off, he shall not receive time and one-half for the 9th and 10th hours in his four 10-hour day schedule. If an employee is required to work on any of his three days off in an "emergency," he shall receive appropriate overtime pay for the hours worked in those three days, but he will not receive overtime for the 9th and 10th hours worked in any of his scheduled four 10-hour days. An "emergency" is an unexpected interruption of the Company's lines or substation equipment.
- b) Employees assigned to work a four 10-hour day workweek shall receive: 10 hours holiday pay for any holiday that occurs in that workweek; 10 hours personal day pay for any paid personal day taken; 10 hours sick leave pay for any day of accrued sick leave taken; and 10 hours funeral leave pay for any day of funeral leave taken. Employees taking a vacation day in that workweek shall have the option to receive up to 10 hours of vacation pay.

9. An employee shall be paid the appropriate overtime rate for all hours worked outside his scheduled work shift in the standard workday. This includes "hold-overs," "report-ins," and "call-ins" which are defined as follows:

- a) "Hold-over" work shall be work which is a continuation of a scheduled work shift. For hold-over work to apply, an employee shall be notified prior to the end of his scheduled shift. An employee who is held over shall be paid only for the additional hours worked at the appropriate overtime rate.
- b) "Report-in" means that a notice is given to an employee before his scheduled shift ends to return for work at some hour before his next scheduled shift begins. If an employee is given notice to report in and that notice is not cancelled prior to the end of his shift, he will receive no less than one hour's pay at the appropriate overtime rate, even if the scheduled report-in is cancelled after the end of the shift. It is not a report-in when the proper 12 hour notice is given.
- c) "Call-in" is when an employee is called in for emergency work outside his scheduled working hours. Call-ins shall be paid as follows:
  - 1) When an employee is called in for emergency work or is instructed to come in for

emergency work and the hours worked are not continuous with other hours worked, he shall receive no less than four hours pay at the appropriate overtime rate. The employee must do any emergency work assigned to him by the Company in order to be entitled to the call-in pay. It is not a call-in when the proper 12 hour notice is given.

- 2) Anytime an employee is called to work from his home prior to the start of his shift and works into his shift, the employee shall receive a minimum of one hour's pay at the appropriate overtime rate. If the employee is on the premises and is asked to work prior to the start of his shift, he shall be due pay at the appropriate overtime rate.

10. "Scheduled" work is work for which 12 hours or more notice is given to the employee prior to the start of his shift. "Unscheduled" work is work for which less than 12 hours notice is given to the employee prior to the start of his shift.

11. Prearranged schedule changes in the employee's posted work schedule will be work for which 12 hours or more notice has been given. If an employee is not given proper notice, he will receive time and one-half for the first eight hours worked on his new scheduled shift. All scheduled shifts shall be a minimum of four hours.

12. Changes in working hours whereby schedules are extended by the addition of overtime hours immediately preceding or immediately following an employee's scheduled shift will not be considered a schedule change within the meaning of Paragraph 11 of this Section.

13. In order to cancel any scheduled overtime, eight hours notice must be given prior to the start of the employee's shift. If less than eight hours notice is given, the employee will be given the option to work or he will be paid at the appropriate overtime rate for one-half the overtime hours cancelled.

14. When an employee works 16 or more hours in any rolling 24 hour period, he shall be entitled to a 12 hour rest period, commencing immediately following the 16 hour period and lasting 12 consecutive hours thereafter. If a 12 hour rest period is not provided, the employee will receive either of the following:

- a) Be paid at two times the straight-time rate of pay for all hours worked in the 12 hour rest period, or
- b) Be given a rest period at no loss of pay for any hours scheduled in his 12 hour rest period.

15. An employee must work 16 hours in a 24 hour period in order to be entitled to a 12 hour rest period. Pay that is received by an employee for hours not worked, such as personal day, holiday or workers' compensation pay, or the minimum one hour's pay due an employee in "report-in" situations, etc. does not count as time worked for the purpose of satisfying the 16 hour clause.

16. Overtime and premium pay shall not be pyramided, compounded, or paid twice for the same hours worked. All hours for which an employee receives pay shall be considered as time worked for the computation of overtime pay.

17. If an employee is more than 30 minutes tardy, his supervisor may send him home for the balance of that workday, in that event he shall not receive any pay for that day.

## **SECTION 20. MEALS**

1. If an employee is required to work past his scheduled quitting time two or more hours, the employee will be furnished a meal at Company expense and an additional meal at Company expense each four hours thereafter, or six dollars in lieu thereof, as long as he continues to work.

Example: An employee whose schedule is 7:00 a.m. to 3:30 p.m. is required to work until 5:30 p.m. The employee is due a meal. If this employee continues to work until 9:30 p.m., another meal is due.

2. If an employee is called in for unscheduled work two to four hours before his scheduled starting time, the employee will be furnished a meal ("breakfast") at his scheduled starting time at Company expense or six dollars in lieu thereof. Since the intent here is for the employee not to take the time to eat or prepare any meal prior to coming in to work, the Company will furnish the mid-shift ("lunch") meal or six dollars in lieu thereof. If the employee ceases work at his scheduled quitting time, no additional meals will be paid.

Example: a) An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 4:00 a.m. and works until his scheduled quitting time. The employee is due "breakfast" and "lunch."

Example: b) An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 5:00 a.m. and continues to work through his schedule until 6:30 p.m. The employee is due three meals "breakfast", "lunch" and "supper".

3. If an employee is called in for unscheduled work more than four hours before his scheduled starting time and works into his scheduled shift, he will be furnished a meal or six dollars in lieu thereof for each full four hour period worked prior to the scheduled starting time of the shift. The employee will also be furnished the mid-shift ("lunch") meal or six dollars in lieu thereof. If the employee ceases work at his scheduled quitting time, no additional meals will be paid.

Example: An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 1:00 a.m. and continues to work through his scheduled shift. The employee is due a meal at 5:00 a.m. He is also due the mid-shift ("lunch") meal.

4. If an employee is called in for unscheduled work and works over four hours, and the unscheduled work ends prior to the employee's scheduled shift, he shall be furnished a meal or six dollars in lieu thereof for each continuous four hour period worked.

Example: An employee is called in for unscheduled work at 2:00 a.m. and works until 2:00 p.m. He is due a meal at 6:00 a.m., 10:00 a.m., and 2:00 p.m.

5. If an employee is given eight hours or more notice to report to work or if the employee is notified prior to leaving his duty station that he will be held over on his next scheduled shift, he will not be due meals. An employee given sufficient notice of the starting time for hours to be worked, but not given a designated quitting time, will receive meals as set forth in this Section as if no notice was given.

6. In addition to the provisions above, the following shall also apply for meals while the employee is on unscheduled overtime.

- a) An employee whose unscheduled work has continued and he will not arrive at the ET&S office within three hours of his scheduled quitting time shall be entitled to: receive payment in lieu of a meal as set out above; or stop on the way back to the ET&S office and eat a meal at the rate not to exceed 10 dollars and paid time to eat his meal not to exceed 30 minutes.
- b) Time taken to eat (paid and unpaid) will not be used in the calculation toward the next meal due the employee. Time taken to eat beyond 30 minutes will be unpaid. The meal stop shall be used as reimbursement of one meal ticket.
- c) An employee who chooses to stop and eat shall notify the management of the ET&S Department. If the ET&S management cannot be reached, then the employee shall notify the

Energy Control system supervisor of the stop.

- d) If an employee is called in for unscheduled overtime and works six hours or more, and if the unscheduled overtime work ends prior to the employee's scheduled shift, he will be permitted to stop on his way back to the ET&S office to eat a meal, as set out above in Paragraph 6.a).

7. Reimbursement for food purchase receipts or redemption of meal tickets will be monthly and may be paid in cash or by check.

8. The provisions in this Section are in no way intended to provide meals or meal money during "scheduled overtime." The intent of these Paragraphs is to provide the employee with the normal and regular meals that may be missed due to unscheduled work, not to provide additional meals.

## **SECTION 21. SUPERVISORS WORKING**

1. It is understood and agreed that no supervisor or foreman will take the place of any employee and perform production work except in an emergency, or for the purpose of instruction and training, or to assure proper performance of work, to protect Company property, or to ensure safety of employees.

## **SECTION 22. LEAVE OF ABSENCE**

1. By special written request from a seniority employee the Company in its sole discretion may grant a Personal Leave of Absence without pay for a maximum period of 30 days. Credit for Company seniority and employee benefit accrual during the granted Personal Leave of Absence shall not exceed the 30 day maximum.

2. An employee who is unable to work because of illness or injury may be granted a sick leave provided the employee furnishes the Company with a written statement from his physician verifying the sickness or injury. The employee may utilize his accumulated sick leave pay during the sick leave. The Company reserves the right to require a physical examination of the employee, at Company expense by a Company doctor, during any time of an authorized sick leave. If the employee is physically unable to return to his job classification or any other suitable job that he can be fitted by education, training or experience and in accordance with his departmental seniority, the employee will be determined to be eligible for long term disability. The qualifying period for long term disability is three months of continued disability resulting from a medically approved physical or mental condition. During absences covered by an authorized personal or work-related sick leave, credit toward seniority will continue as set forth in Paragraph 4.i) of Section 14. Credit toward other employee benefit accrual will continue for a period up to the employee's accumulated seniority not to exceed one year.

3. An employee who fails to return to work at the termination of his Personal Leave of Absence or sick leave will be treated as a voluntary quit.

4. Upon return to work, an employee shall be reemployed at his former job or at a job in line with his seniority, provided the employee can perform the job without training but receiving adequate instruction, and to a job which carried a rate of pay equal to or as near that of his former job as possible, provided there is such work available.

5. It is the Company's intent that the medical leave provisions shall be consistent with and in full compliance with the FMLA.

## SECTION 23. SICK LEAVE PAY

1. Commencing with the date of employment, all employees on the active payroll shall accumulate sick leave pay at the rate of eight hours at regular (straight-time) rate for each calendar month of continued employment. Accumulated sick leave will be payable only when a seniority employee is absent from and unable to work his scheduled workdays due to non-occupational sickness or injury. In no event will sick leave be paid in excess of sick leave accrued at the time the absence occurs. During the probationary period an employee shall not be eligible for sick leave pay.

2. Although an employee may accrue an unlimited amount of sick leave, in the case of illness or injury he will not be allowed to take more than 13 weeks sick leave in any one continuous period after which he will be eligible to apply for long term disability.

3. Personal illness shall mean an employee being unable to work due to a sickness, or accidental personal injury not arising from participation in outside gainful occupation or unlawful activities and shall specifically exclude injury arising out of or in the course of employment with the Company.

4. The Company reserves the right to have an employee examined by a doctor of its choice concerning the verification or continuation of the employee's illness, injury, or surgery. If an employee is instructed by Management that verification is needed, such verification will be at Company expense and the physician will be designated by the Company. An employee who fails to satisfactorily verify his reason for absence for the entire period or who refuses or fails to submit the verification as instructed, will not be paid and will be subject to discipline.

5. Accumulated sick leave will not be paid to employees leaving for any reason, the employ of the Company.

6. When an employee is unable to report for work due to a sickness or injury as defined above, he must report this fact to his immediate supervisor or other management personnel at the earliest possible time, but in no event later than 15 minutes prior to the scheduled time to commence work, otherwise the employee will receive no sick leave allowance for the day.

7. The Company is aware that there are times when absences and extended leaves associated with personal or work-related sickness or injury are not known in advance. However, when such absences are known in advance, the employee should promptly notify the Company as to the time and date of a physician's appointment. For absences of a longer period of time, the employee should promptly notify the Company as to the beginning date and anticipated duration of the leave. The intent here is to keep the Company informed in advance so that supervision can plan and schedule work in the most efficient manner.

8. Employees receiving sick leave pay under the provisions of this Section shall receive holiday pay in lieu of sick leave pay in the event a holiday falls during such sick leave period.

9. For absences of three or more consecutive workdays, a satisfactory medical doctor's certificate must be presented.

### SICK LEAVE PAY OPTIONS

10. An employee who needs to be absent from work due to a non work-related illness or injury may, at his option, use accumulated sick leave as set out below:

- a) He may receive full sick leave pay at his base wage rate in effect on the day of absence, provided he furnishes the Company with a medical doctor's certificate satisfactorily verifying the need for the absence.

- b) He may receive sick leave pay at 80 percent of his base wage rate in effect on the day of absence without submitting a medical doctor's certificate. This option may be used a maximum of two days per calendar year and for a period not to exceed two consecutive workdays.
- c) In lieu of receiving pay as set forth in a) or b) above, an employee may be absent for up to two consecutive days and elect to receive no pay.

#### SERIOUS ILLNESS OF EMPLOYEE'S SPOUSE OR DEPENDENT CHILD

11. Accumulated sick leave may be utilized by employees when a spouse or dependent child is:

- a) Seriously ill or injured,
- b) In the hospital or having out-patient surgery or treatment,
- c) Recovering at home from an illness, injury, or surgery.

12. In all absences associated with the spouse or dependent child, the employee must present a written medical doctor's certificate satisfactorily verifying the need for the employee's presence, the nature of the relative's illness, injury, or surgery and the starting and ending dates of the absence. An employee who fails to satisfactorily verify his reason for absence, or who refuses or fails to submit the verification as instructed, will not be paid and will be subject to discipline.

13. The maximum utilization of accumulated sick leave for incidents of serious illness, injury, or surgery to the employee's spouse or dependent child shall not exceed five days [40 straight-time hours] in any calendar year. In the event a serious illness, injury, or surgery to the employee's spouse or dependent child requires the employee to be absent from work for more than 15 scheduled straight-time workdays during a calendar year, the employee may utilize his accumulated sick leave to cover absences beginning with the 16th day. A doctor's statement is required which satisfactorily verifies the need for such long term absence.

#### PARTIAL SICK DAY ABSENCES

14. Employees may use accumulated sick leave for partial sick day absences for legitimate medical reasons, provided that all provisions set out below are met:

- a) Accumulated sick leave may be used in increments, subject to the employee's discretion, of up to four full straight-time hours (five full straight-time hours if on a four 10-hour day schedule). Partial sick day absence may be used for personal illness or off-the-job injury, or for medical and dental appointments of the employee and eligible dependents.
- b) To receive pay for a partial sick day absence, an employee must give at least 16 hours notice of the absence prior to the starting time of his scheduled straight-time shift, and present upon return to work a medical doctor's certificate verifying the illness or injury.
- c) If an employee becomes sick while at work and must leave work the notice requirement will be waived, and the employee will be compensated for the full period of sick day absence. The medical doctor's certificate verifying the reason for absence is also waived unless the employee is instructed before leaving work that verification of his partial day absence is needed.
- d) Each partial sick day absence will be charged one-half of an occurrence under the Company's Absenteeism and Tardiness Control Policy.

#### SECTION 24. WORKERS' COMPENSATION PAY

1. A regular full-time employee who is absent from work because of an industrial illness or injury

shall have his lost wages reimbursed at a rate of 75%, commencing on the fourth consecutive full working day of the absence. Pay will be computed at the employee's base straight-time rate in effect at the onset of the illness or injury, on the basis of his 40 hour workweek, and exclusive of shift premium or any other premium pay.

2. The 75% reimbursement program remains effective for a maximum of 13 weeks, provided the employee remains on a verifiable work-related disability. Thereafter, the maximum reimbursement due an employee off on a verifiable extended work-related illness or injury shall be a maximum of 66 2/3% of the employee's base straight-time rate in effect at the onset of the illness or injury. The 66 2/3% maximum benefit is paid jointly under the terms and conditions of Workers' Compensation and the Long Term Disability Policy.

3. If an illness or injury occurs on the job, the Company must be notified immediately and the illness or injury must be verified by a medical doctor's certificate.

4. If an employee is absent for eight or more consecutive working days for an industrial illness or injury, he shall be compensated as set forth above, for the first three working days of the absence.

5. This benefit will continue as long as the employee remains disabled and eligible for Workers' Compensation from the insurance carrier. Thereafter, additional benefits are payable under the terms and conditions as set forth in the Long Term Disability Policy.

6. Successive disabilities separated by less than 10 consecutive working days of regular full-time work will be considered as the same disability, unless the subsequent disability is due to a different cause.

7. An employee shall not lose any straight-time pay for a partial day absence due to an industrial illness or injury.

8. An employee who fails to return to work at the termination of his Workers' Compensation leave will be treated as a voluntary quit.

9. The Company reserves the right to have an employee examined by a doctor of its choice concerning the verification or continuation of a work-related illness or injury.

## **SECTION 25. PERSONAL DAY PAY**

1. Each seniority employee on the active payroll shall have two personal days each calendar year. The employee will be paid eight hours (10 hours if on a four 10-hour day schedule) at his straight-time rate in effect on the date a personal day is taken.

2. The absence for a paid personal day shall be a non-chargeable occurrence under the Company's Absenteeism and Tardiness Control Policy.

3. When an employee needs to take a personal day, he should report this fact to his immediate supervisor or other management personnel at the earliest possible time, but in no event later than 15 minutes prior to the scheduled time to commence work, otherwise the employee will receive no pay for the day and the absence becomes a chargeable occurrence.

4. An unused personal day cannot be carried over to the next calendar year. For any personal day not taken by December 31, the employee shall receive eight hours pay (10 hours if on a four 10-hour day schedule) at his straight-time rate in effect on that date. An employee can choose to take a cash-out of his personal day(s) before December 31.

5. Paid personal days may be taken up to and including December 31. However, a paid personal day

cannot be taken on a Saturday, Sunday, or a holiday. (A personal day is not a holiday.) If an employee decides to take a personal day after November 30, he must schedule it in advance during the time period between November 1 and November 15. The cash-out received for an unused personal day does not count toward overtime.

6. A probationary employee is entitled to the paid personal days if he completes his probation period prior to December 30. If he completes his probation period on December 30, he is entitled to take or cash-out one personal day. He is not entitled to a paid personal day if he completes his probation period on December 31.

## SECTION 26. FUNERAL LEAVE

1. In the event of a death in the employee's immediate family, the employee will be granted four consecutive calendar days off without loss of pay from the straight-time workdays he would have worked, provided one of the days absent is the day of the funeral.

The immediate family is defined as:

- a) spouse
- b) parent or stepparent (funeral leave is available to the employee for one mother and one father during employment with the Company)
- c) spouse's parent or stepparent (the limitation as set out for the employee's parent shall also apply)
- d) employee's brother, sister, half-brother, or half-sister
- e) employee's children or the children of the spouse, provided they are stepchildren who live or who have lived in the employee's home in a normal parent/child relationship

2. In case of a death of an employee's grandparent, grandchild, brother-in-law, sister-in-law, son-in-law or daughter-in-law, the employee will be granted three consecutive calendar days off without loss of pay from the straight-time workdays he would have worked, provided one of the days absent is the day of the funeral.

3. In case of a death of a stepchild not related to the employee's current spouse, the employee will be granted one day off without loss of pay from the straight-time workday he would have worked provided:

- a) the day absent is the day of the funeral, and
- b) the stepchild lives or has lived in the employee's home in a normal parent/child relationship.

4. It is an employee's option when he starts his funeral leave, provided one of the days is the day of the funeral, and provided he gives advance notice to supervision of his days of absence.

5. An employee will receive eight hours straight-time pay (10 hours if on a four 10-hour day schedule) for each funeral leave day that is a scheduled straight-time workday. In addition, if he is scheduled to work on a Saturday or Sunday, the employee will be allowed off for funeral leave, without pay.

6. The funeral leave benefit in all cases is contingent upon the honest reporting of the relative that has passed away and the employee's attendance at the funeral.

7. Only those step-relatives specifically identified above are covered by funeral leave.

## **SECTION 27. JURY DUTY**

1. Employees serving on jury duty shall not lose straight-time pay (exclusive of shift premium) on that account.

2. An employee who is required to report for jury duty before noon shall, upon request and notification to his supervisor, be excused from reporting for work prior to reporting for jury duty and shall be required to return to work only if released from jury duty at, or prior to, the expiration of four hours from his scheduled starting time (five hours from his starting time if on a four 10-hour day schedule).

3. An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of the subpoena.

4. The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for jury duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

## **SECTION 28. HEALTH AND SAFETY**

1. A physical examination is required before hiring and may be required during an employee's employment at the discretion of the Company.

2. The Company will continue its present practice in regard to maintenance of proper housekeeping, safety equipment, sanitary health and safety protection for all employees.

3. The Union and the employees agree to cooperate fully with the Company in order to promote safety in all work locations by the observance of all safety regulations and by performing their work in a safe and careful manner, at all times. Employees will promptly report unsafe conditions or defective equipment to their supervisor. There will be safety meetings and copies of the meeting minutes will be forwarded to the Union's Business Manager. The chief steward will be the safety representative and will meet with the Manager of Transmission, or his designee, once a month for the discussion of safe work practices and conditions.

4. In case of a work-related injury, regardless of how small, the employee must notify his supervisor. In case of a work-related injury that results in lost time from work or requires medical treatment other than first aid, the employee must complete the Employer's First Report of Injury as required by OSHA. Copies of the Employer's First Report of Injury will be forwarded to the Union's Business Manager.

5. The Company shall distribute to all employees a Safety Manual for their guidance and instruction as to safe work practices. Every employee shall become familiar with the rules of the Safety Manual as they apply to his work activities. While the rules of the Safety Manual will cover as many working situations as possible, it should be understood that it is impossible for the manual to cover all situations. The Company will, when it is necessary, establish additional safety rules and regulations which will be distributed to all employees. The Company will forward to the Union's Business Manager advance notice of any new safety rules.

6. In conjunction with 49CFR (Code of Federal Regulations) 391.41 through 391.49, the Company will pay for all testing and licensing expenses associated with employees obtaining and retaining a DOT (Department of Transportation) Operators License.

7. The Company will reimburse each employee \$75.00 for safety shoes once a calendar year. Steel toed caps for shoes will not be acceptable. The Company will also reimburse \$75.00, once a calendar year, towards the purchase of lineman's climbing boots for any employee whose work for the Company necessitates the purchase of such boots. Receipt of purchase is required for any reimbursement under this Paragraph. Employees shall have the option to combine two calendar years for a single purchase (four years if for lineman's boots). The employee shall declare his option when the receipt is submitted.

8. The Company will furnish the uniforms to be provided in the Company's clothing policy regarding exposure to energized circuits. The Company will also furnish T-shirts bearing the Company logo that comply with the policy. The T-shirts are to be laundered by the employee. The clothing furnished by the Company under this provision is required to be worn by the employee, except he can choose to wear the T-shirt without the uniform shirt when and where allowed in the clothing policy.

## **SECTION 29. EMERGENCY RESCUE TEAM**

1. All Emergency Rescue Team (ERT) members shall meet and maintain the required physical standards set out in the Company's Emergency Rescue Team Policy. ERT members will be expected to respond to hazardous chemical spill and confined space emergencies where employees are in need of being rescued.

2. The ERT shall be staffed on a volunteer basis.

3. The Company shall provide training for rescue team members as stated below:

a) Three days of initial training for employees joining the rescue team.

b) Eight hours of training which includes at least one drill per year for each ERT member.

c) Any additional training required by ERT members to acquire or maintain skills sufficient to perform emergency rescues or training required to acquaint ERT members with new equipment will be conducted on an as needed basis, as determined by the corporate safety administrator.

4. Injuries that result from an ERT member's rescue efforts, while at work, are covered by Workers' Compensation.

5. All volunteers for the ERT will be accepted on the basis of bargaining unit seniority. However, employees who hold positions outside of the Company at the time they volunteer such as volunteer firemen, policemen, emergency medical technicians, etc. will be given priority selection. The selection process for this group will also be based on bargaining unit seniority.

6. Employees who volunteer for the ERT shall do so with the understanding that they must remain on the ERT for a minimum of one year. It is understood by the parties that an employee who has an unknown medical condition may volunteer and be accepted into the ERT. Upon discovery of a condition that disqualifies an employee from being an ERT member, the employee shall be allowed to exit the ERT without completing the one year minimum service requirement.

7. Employees interested in withdrawing from the rescue team may do so after the minimum one year of enrollment, provided 60 calendar days written notice is submitted to the Company.

8. ERT members shall be identified by either a special hard hat or insignia.

9. Employees selected for the ERT who have passed the physical examination required to be an ERT member shall earn additional vacation days, as set out below:

- a) One vacation day will be credited to the employee's vacation account following the successful completion of the initial three days of rescue training. Once credited, this vacation day will be immediately available for use. Thereafter,
- b) Beginning either June 30 or December 31, depending upon when the employee became an ERT member, one additional vacation day will be credited to the employee's vacation account following the completion of six \* months of service.

Example: An employee who completes the rescue training on December 1, 1998, will be credited with one vacation day. Following the completion of six months of service (June 30, 1999) as an ERT member, one additional vacation day will be credited to the employee's vacation account. This process of crediting an employee's vacation account with one vacation day will continue each June 30, and each December 31, provided the employee remains an ERT member.

\*The first time period for earning an additional vacation day typically will be longer than six months. However, the first vacation day earned by joining the ERT offsets this additional time.

- c) Vacation days earned by being an ERT member will be credited to the employee's regular vacation account and may be used or paid to the employee upon termination, resignation, or retirement, according to the Vacations section of this Agreement, except that the vacation day credited under 9.a) above upon completion of the initial three days of training will be immediately available for use.
- d) An ERT member will continue to earn service for the accrual of ERT vacation days while on sick/workers' compensation leave until the employee is placed on long term disability.

10. The Union or the Company may withdraw from this ERT Section in its entirety at the expiration of this Agreement.

### SECTION 30. VACATIONS

1. All employees must be continuously employed on the active payroll as full-time employees, by January 1 of each current year, to receive any vacation pay. The vacation year shall be the calendar year.

2. The Company will grant paid vacations in accordance with the following schedule:

Length of Continuous Service As of January 1 of the vacation year	Hours Paid At Straight-Time
a) Less than 12 months continuous service	8 hours per full month up to a maximum of 80 hours
b) More than one year but less than six years continuous service	80 hours
c) After six years continuous service	88 hours

d) After seven years continuous service	96 hours
e) After eight years continuous service	104 hours
f) After nine years continuous service	112 hours
g) After 10 years continuous service	120 hours
h) After 11 years continuous service	128 hours
i) After 12 years continuous service	136 hours
j) After 13 years continuous service	144 hours
k) After 14 years continuous service	152 hours
l) After 15 years continuous service	160 hours

3. "Continuous service" in this Section is defined as time actually spent performing productive work for the Company and does not include time away from work for any cause or reason whatever, except approved leaves of absence or vacations.

4. Employees eligible to receive vacation benefits under this Section, who resign, retire, terminate, or are laid off, shall receive pay in lieu of vacation benefits accumulated to the time of separation on the following basis:

- a) They shall receive pay for one-twelfth (1/12) of the applicable vacation hours earned for each month worked during the current vacation accrual year. The vacation accrual year is the calendar year commencing with each January 1 and ending December 31. A month's work will be defined as any calendar month in which the employee works 120 hours.
- b) In order to be entitled to any pay under this Paragraph, all persons who resign or retire must give proper notice by submitting a "resignation notice" to his supervisor at least two weeks (14 calendar days) prior to the desired date of termination or separation. Employees who fail to submit proper notice will forfeit all accrued vacation entitlement.

5. All discharged employees will receive pay for vacation accrued prior to the year of termination.

6. All vacation requests are to be turned in by February 1. The Company will post vacation schedules by March 1. All vacation requests turned in after February 1 will be on a first-come, first-serve basis. Vacations will be granted based on employees' bargaining unit seniority provided the Company maintains the proper balance of skills, experience and job knowledge.

7. An employee will ask his supervisor before his vacation commences about his work schedule (shift, starting and quitting times) for the first scheduled workday upon his return from vacation. If it is

necessary to change an employee's work schedule while he is on vacation, the change will be made in accordance with the 12 hour notice provisions of the Hours, Overtime and Premium Pay section of this Agreement.

8. Subject to the approval of the employee's supervisor, employees will be permitted to trade vacation periods with other employees within their job classifications.

9. A maximum of 160 hours vacation credit may be carried from one calendar year to the next. Vacation credit is accrued in the calendar year prior to the calendar year in which it can be used. If an employee foregoes his vacation at the request of the Company, the Company shall in lieu thereof pay the employee his vacation pay over and above his ordinary pay.

Example: An employee with five years of continuous service has 160 hours vacation credit accumulated on December 31. On the following January 1 this employee has a total of 240 hours of vacation credit available for use in the new calendar year. (160 hours "carryover" plus 80 hours accrued during previous year equals 240 hours available in the new calendar year.) This employee can use all 240 hours during this new calendar year if it is mutually agreeable with his immediate supervisor. If this employee fails to use 80 hours vacation time during this new calendar year, he will lose all hours above 160 on December 31 since this is the maximum allowable for carryover into the next calendar year.

## SECTION 31. HOLIDAYS

1. All active, full-time regular employees with seniority shall receive eight hours pay at their straight-time rate in effect on the day of the holiday.

2. An employee who works on a day observed as a holiday shall be compensated as follows:

- a) He shall be paid for all hours worked on the holiday at a rate of time and one-half his straight-time rate in effect on that day.
- b) He shall receive eight hours holiday pay at his straight-time rate in effect on that day.

3. When an employee works temporarily upgraded on a day observed as a holiday, he will receive holiday pay, as set out above, at the appropriate temporary upgrade rate.

4. If an employee is scheduled to work on a holiday and fails to work, he will not be paid for the holiday unless his absence is excused by the Company.

5. An employee that does not work the holiday shall receive holiday pay under the following conditions:

- a) He must work or receive pay for all the hours of his scheduled shift on the last workday preceding such holiday(s), and he must work or receive pay for all the hours of his first scheduled shift immediately following the holiday(s).
- b) If an employee is absent on one of the qualifying days for a reason that is non-payable under the provisions of this Agreement, such absence will not result in the loss of holiday pay if the reason is substantiated by the employee and accepted by the Company.
- c) No holiday pay is due an employee who is absent on both of the qualifying days for a non-payable reason.

- d) If an employee is tardy and the Company does not invoke Paragraph 17 of Section 19, the employee shall receive holiday pay.
- e) Holiday pay is not paid an employee on disciplinary suspension on both of the qualifying days. The holiday(s) is counted as part of the suspension period.
- f) Holiday pay is not paid an employee who is on long term disability on both of the qualifying days.
- g) Holiday pay is not paid in lieu of workers' compensation pay, however holiday pay is paid in lieu of sick pay.

6. During this Agreement there shall be 10 paid holidays as follows:

New Year's Day	Veteran's Day
Good Friday	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Independence Day	Christmas Eve
Labor Day	Christmas Day

7. In the event a holiday occurs on any employee's scheduled day off, the preceding scheduled workday (if in the same pay period) will be observed as the holiday.

8. In the event a holiday occurs on any employee's scheduled day off at the beginning of the pay period such that Paragraph 7 cannot be applied, the next scheduled workday will be observed as the holiday.

9. Employees assigned to work a four 10-hour day workweek shall receive 10 hours holiday pay for any holiday that occurs in that workweek; and in that case, all provisions of this Section that refer to eight hours holiday pay shall apply to 10 hours holiday pay.

**SECTION 32. HEALTH AND WELFARE**

1. The details covering such matters as eligibility, coverage continuation, benefits and covered services, deductibles, exclusions and limitations, coordination of benefits, termination of coverage, conversion privileges, and all other terms and provisions of the plans referred to in this Section shall be as specifically provided or set out in the plan documents.

**MEDICAL INSURANCE – ACTIVE EMPLOYEES**

2. Each employee is entitled to the group health coverage provided to, and on the same basis as, all other regular full-time employees of the Company.

3. The Company and the employees will co-share the cost of the medical premiums. The employee's contribution to the cost of coverage will depend on the coverage he has. The monthly employee contribution percentage and fixed amounts in effect on October 14, 2008, will remain in effect until January 1, 2009. The monthly employee contribution effective January 1, 2009, will be eight percent of the cost, but no more than the following:

Employee Only	\$ 54.00
Employee and Spouse	104.00
Employee, Spouse, and Child(ren)	136.00
Employee and Child(ren)	96.00

The employee's contribution will be made through payroll deduction on a pre-tax basis.

#### MEDICAL INSURANCE – RETIREES

4. Group medical coverage is available for employees who retire between the ages of 62 and 65. The Company and retiree will co-share the cost of the medical premiums on an 85/15 basis (85% Company, 15% retiree). Coverage is also available for the retiree's spouse during the period of time that the retiree is between the ages of 62 and 65. The cost to the retiree and/or spouse for the spouse's coverage is 15% if the spouse is between the ages of 62 and 65, and 75% if the spouse is less than 62. Eligibility for coverage ceases at age 65 for employees retiring prior to January 1, 2009. The Company will provide Medicare supplement coverage at age 65 for employees retiring on or after January 1, 2009. To be eligible for the Medicare supplement coverage, the participant must enroll in Medicare Part B. The cost to the participant is 75 percent of the Medicare supplement premium rate. Coverage may also be continued for the retiree's spouse, with the coverage and cost dependent on the spouse's age, as indicated in this Paragraph.

#### MEDICAL INSURANCE – DISABLED EMPLOYEES

5. If an employee becomes disabled as a result of an injury or an illness while employed by the Company, group health coverage will be provided for him on the following basis:

- a) Coverage will be provided for the first 12 months of disability, beginning with the first day of disability (the day following the last day worked), with the employee paying the same as an active employee.
- b) After 12 months of disability, coverage will be provided on an 85/15 co-shared basis, with the employee paying 15 percent of the monthly premium.

6. The Company's active group health coverage will continue until the disabled employee becomes eligible for Medicare as a result of his disability, at which time the Company will provide Medicare supplement coverage. To be eligible for the Medicare supplement coverage provided by the Company, the disabled employee must enroll in Medicare Part B. The cost to the disabled employee for the supplemental coverage is 75 percent of the Medicare supplement premium rate (less \$25.00 for employees on long term disability as of October 14, 2008).

7. The Company's applicable health coverage for the disabled individual will continue for the duration of the disability regardless of his employment status with the Company; provided that the health coverage will terminate when the individual (i) reaches age 65, (ii) recovers from the disability, (iii) accepts other employment, (iv) ceases to pay the required monthly premiums, or (v) can no longer provide proof of disability.

8. If an employee who becomes disabled has dependent coverage as of the first day of disability, the coverage may be continued on the same basis as set out in Paragraph 5 above. Dependent medical coverage may continue up to the fifth anniversary of the date the employee qualified for long term disability, or until the employee's earlier termination of employment. Any continuation of coverage thereafter will be that available under COBRA, except that the amount to be paid for spousal coverage shall be that called for under Paragraph 4 above if the employee is between the ages of 62 and 65 on the date that dependent coverage would terminate but for COBRA.

#### OTHER INSURANCE

9. The Company shall provide employee life and AD&D insurance, with the amount of life insurance equal to two times the employee's annual base pay, and the amount of AD&D insurance equal to the life insurance amount. The Company shall also provide \$10,000 of life insurance on the employee's spouse and each dependent child, and \$100,000 of business travel accident coverage on each employee. The cost of the insurance shall be paid by the Company. Each employee is also entitled to the dental insurance in effect for him and his dependents as of the commencement date of this Agreement. The cost of dental insurance on the employee is paid by the Company. Dependent dental coverage is optional, and the cost is co-shared by the Company and the employee on an 80/20 basis (80% Company, 20% employee).

10. For an employee who becomes disabled, the life, AD&D, and dental insurance provided for him and/or his dependents will or may continue for one full year, beginning with the first day of disability. Thereafter, AD&D and dependent life insurance will cease, and the employee's life insurance will continue only where approved (premium waived) by the carrier. Dental coverage may continue after one full year, up to the third anniversary of the date the employee qualified for long term disability, with the employee paying 100% of the cost.

#### LONG TERM DISABILITY

11. The Company will pay the cost of long term disability insurance that provides the same level of benefits in effect as of the commencement date of this Agreement, which is 66 2/3% of the employee's base pay rate, up to a maximum monthly benefit of \$4,000 (\$2,500 for a disabled employee whose last day worked prior to disability was before May 1, 2008).

12. An employee on long term disability must become eligible for Social Security disability benefits as of the second anniversary of the date he qualified for long term disability, or be in the process of appealing a Social Security benefit denial, if he is to continue receiving long term disability benefits on or after that date. If a decision on the appeal in process has not been rendered as of the two year expiration date, the long term disability benefit will decrease by the amount the employee would otherwise be entitled to receive from Social Security. If the employee later receives a favorable decision on the appeal, the long term disability benefit will continue as set out in the plan document. If the employee loses his appeal, his coverage will cease and if he is unable to return to work at that time, he shall be terminated. The long term disability provisions set out in this Paragraph shall not apply to any employee on long term disability as of October 15, 1998, who has not already become eligible for Social Security disability benefits.

#### SECTION 33. PENSION

1. All bargaining unit employees actively employed by the Company as of October 31, 2008, may remain, or upon meeting the eligibility requirements set out in the plan, may become, members of the Bargaining Employees Retirement Plan. The Company currently pays the entire cost of the plan. Any other person who is not an active member of the plan on October 31, 2008, which includes retired, disabled, and terminated members, as well as any persons hired after that date, shall not become an active member on or after November 1, 2008, unless he was an active member of the Salaried Employees Retirement Plan prior to January 1, 2008, and immediately prior to becoming a bargaining unit employee on or after November 1, 2008.

2. Credited service for purposes of calculating benefits under the Bargaining Employees Retirement Plan, for employees who become and remain totally and permanently disabled, shall include the period from the date the employee became eligible for long term disability benefits to the fifth anniversary of that date; provided that this provision shall not provide credited service in excess of the credited service to which he is entitled upon normal retirement or earlier termination of employment.

3. For bargaining unit employees hired on or after November 1, 2008, the pension plan is the Bargaining Employees Retirement Savings Plan, consisting of two parts: a retirement section providing for unmatched non-elective employer contributions; and a thrift and 401(k) savings section providing for employee and matching employer contributions. The retirement section calls for employer contributions into a retirement or base contribution account, based on graduated percentages of base pay, depending on the employee's age.

Age	<u>&lt;33</u>	<u>33-36</u>	<u>37-40</u>	<u>41-44</u>	<u>45-48</u>	<u>49-52</u>	<u>53-56</u>	<u>57+</u>
%	5	6	7	8	9	10	11	12

The thrift and 401(k) savings section allows employees to contribute or defer base pay on an after-tax basis (thrift savings), a pre-tax basis (401(k) savings), or both. The matching employer contribution is 60% of the

first 6% of base pay contributed by the employee on a pre-tax basis.

4. Employees are eligible to participate in the Bargaining Employees Retirement Savings Plan, for purposes of receiving the employer base contributions and/or matching contributions, on the first day of the month coincident with or next following completion of a 12 consecutive month period during which the employee earns 1,000 hours of service. For purposes of making employee thrift and 401(k) savings contributions, employees are eligible as of the first of the month coincident with or next following completion of their first hour of service.

5. Employees who are active members of the Bargaining Employees Retirement Plan shall be eligible to participate in the Bargaining Employees Retirement Savings Plan, and prior to November 1, 2008, remain eligible to participate in the predecessor savings plan, the Bargaining Employees Savings Plan, for purposes of making employee thrift and 401(k) savings contributions and receiving employer matching contributions. They shall not be eligible for purposes of receiving the employer base contributions.

6. The details covering the provisions of the Retirement Plan and the Retirement Savings Plan shall be as specifically provided in the plan documents, and are subject to IRS rules and regulations. Effective January 1, 2009, loans from thrift and 401(k) savings shall be limited to no more than two outstanding at any time, excluding loans made prior to January 1, 2009.

7. Subject to the respective plan provisions, employees otherwise eligible may waive future accrual of benefits in the Bargaining Employees Retirement Plan and choose instead to receive the employer base contributions under the Bargaining Employees Retirement Savings Plan. This option expires on December 31, 2009.

#### **SECTION 34. BULLETIN BOARDS**

1. The Company shall provide bulletin boards to be used for the posting of Union notices of elections, meetings, appointments, and Union recreational and social affairs. Prior to posting, all materials must be approved by the Human Resources Department or the chief steward may have materials approved by the Manager of Transmission. There shall be no posting by employees of pamphlets, advertising or political materials, notices of any kind or literature upon Company property.

#### **SECTION 35. ET&S VISITATION**

1. An accredited Union representative may visit ET&S at reasonable times during working hours. The representative will notify the Company prior to the visit and will secure permission from the Human Resources Department prior to the visit, and such visits will not be permitted if they interfere with the operations of ET&S. Such visits shall be limited to participation in the adjustment of a pending grievance as provided for in the grievance procedure under this Agreement, or to make a physical inspection of ET&S operations necessary to process a pending grievance. Such visits will not be permitted if they are abused or if they interfere with production or with employees while at work.

#### **SECTION 36. SEPARABILITY**

1. If any provision of this Agreement is invalidated by legislation or by decision of a court of competent jurisdiction, such invalidation shall apply only to the provision or provisions expressly invalidated, and all remaining portions of this Agreement shall remain in full force and effect. The Company and the Union shall meet to renegotiate the invalidated provision or provisions.

**SECTION 37. HOURLY WAGE RATES AND LABOR GRADE CLASSIFICATION ASSIGNMENTS**

1. All basic hourly wage rates paid by the Company to bargaining unit employees in the respective labor grades are listed below.

First year hourly wage rates from October 15, 2008 through October 14, 2009

Second year hourly wage rates from October 15, 2009 through October 14, 2010

Third year hourly wage rates from October 15, 2010 through October 14, 2011

Fourth year hourly wage rates from October 15, 2011 through October 14, 2012

**LABOR GRADE 1**

	First Step	Second Step	Top Step
1st year	\$26.97	\$28.08	\$29.15
2nd year	\$27.91	\$29.06	\$30.17
3rd year	\$28.89	\$30.08	\$31.23
4th year	\$29.81	\$31.04	\$32.23

Classifications: Senior Technician, Senior Lineman, Senior Equipment Mechanic, (Grandfathered) Right-of-Way Maintenance "A"

Advancement to a Labor Grade 1 Senior Journeyman position shall occur only through the job bid and request for transfer provisions.

**LABOR GRADE 2**

	First Step	Second Step	Top Step
1st year	\$22.96	\$24.53	\$26.46
2nd year	\$23.76	\$25.39	\$27.39
3rd year	\$24.59	\$26.28	\$28.35
4th year	\$25.38	\$27.12	\$29.26

Classifications: Technician, Equipment Mechanic, Lineman, Right-of-Way Maintenance "A" a)

a) Labor Grade 2 applies to all employees who enter the Right-of-Way Maintenance "A" classification on or after October 15, 2008.

**LABOR GRADE 3**

	First Step	Second Step	Top Step
1st year	\$22.96	\$23.75	\$24.53
2nd year	\$23.76	\$24.58	\$25.39
3rd year	\$24.59	\$25.44	\$26.28
4th year	\$25.38	\$26.25	\$27.12

Classifications: Storekeeper, Right-of-Way Maintenance "B"

LABOR GRADE 4

	First Step	Second Step	Top Step
1st year	\$20.09	\$20.78	\$21.45
2nd year	\$20.79	\$21.51	\$22.20
3rd year	\$21.52	\$22.26	\$22.98
4th year	\$22.21	\$22.97	\$23.72

Classifications: Assistant Storekeeper, Groundman, Utility

LABOR GRADE 5

	First Step	Second Step
1st year	\$17.47	\$18.74
2nd year	\$18.08	\$19.40
3rd year	\$18.71	\$20.08
4th year	\$19.31	\$20.72

Classification: Laborer

APPRENTICE LINEMAN - EIGHT PERIODS

Period	% of Top Step Lineman Rate	Minimum Cumulative Hours
1st Period	55%	0-1000
2nd Period	60%	1000-2000
3rd Period	65%	2000-3000
4th Period	70%	3000-4000
5th Period	75%	4000-5000
6th Period	80%	5000-6000
7th Period	85%	6000-7000
8th Period	90%	7000-8000

In addition to the minimum cumulative hours, advancement to the next consecutive period within the apprenticeship program requires satisfactory progress/performance on the job, and satisfactory completion of related classroom training.

1. The Company, at its discretion, may designate one or more bargaining unit employees as crew leader(s). Crew leaders shall be selected from employees at the top step in Labor Grade 1, and shall receive pay at a rate equal to 104% of that top step. In addition to the tasks performed as employees in their senior journeyman classifications, crew leaders, in cooperation with their immediate supervisor and the Manager of Transmission, shall be responsible for the safe and efficient management of their crews. Crew leaders shall have no authority to discipline employees. When a crew leader is absent from work, the Company may temporarily upgrade another Labor Grade 1 top step employee to serve as crew leader. The decision to fill a crew leader position, the employee selected from those at the top step in Labor Grade 1, and the decision to remove an employee from a crew leader position, will be at the Company's discretion. An employee offered the position of crew leader may refuse to accept. An employee designated as crew leader may choose to resign the position.

## SECTION 38. STEP RATE PROGRESSION

1. All employees will progress to the next step rate on his classification anniversary date, until he reaches the top rate of his Labor Grade, provided he is qualified to do the job.

## SECTION 39. ESTABLISHED LINES OF PROGRESSION

1. Employees will progress through the established lines of progression set out below within the following departments: right-of-way maintenance, equipment maintenance, substations, lines, metering, warehousing, and communications.

### Right-of-Way Maintenance

1. Maintenance "A" (R/W)
2. Maintenance "B" (R/W)
3. Utility (R/W)

### Substations

1. Senior Technician (Substation)
2. Technician (Substation)
3. Utility (Substation)

### Metering

1. Senior Technician (Metering)
2. Technician (Metering)
3. Utility (Metering)

### Communications

1. Senior Technician (Communications)
2. Technician (Communications)
3. Utility (Communications)

### Equipment Maintenance

1. Senior Mechanic (Equipment)
2. Mechanic (Equipment)
3. Utility (Equipment)

### Lines

1. Senior Lineman
2. Lineman
3. Groundman

### Warehousing

1. Storekeeper
2. Assistant Storekeeper

### Laborers

1. Laborer <sup>a)</sup>

a) Laborers are not in an established line of progression.

## SECTION 40. APPRENTICESHIP AND TRAINING

1. The Company and the Union agree to the establishment of the classification of apprentice lineman. The Company's standards of apprenticeship (Apprenticeship Standards) shall be registered with the Bureau of Apprenticeship and Training, and each apprentice lineman (hereinafter "apprentice") shall be registered with the Kentucky Department of Labor.

2. The Company shall be responsible for the training of apprentices.

3. The first person assigned to a job site requiring the skills of a journeyman lineman (lineman or senior lineman) shall be a journeyman lineman (hereinafter "journeyman").

4. The Company's line supervisor is the person designated in the Apprenticeship Standards to supervise the apprentice (the "immediate supervisor") and be responsible for his training and safety. An apprentice is to be under the supervision of the immediate supervisor or a journeyman at all times. This does

not imply that the apprentice must always be in sight of the immediate supervisor or journeyman, or that they are required to constantly watch the apprentice. Supervision will not be of a nature that prevents the development of responsibility and initiative. Work may be laid out by the immediate supervisor or journeyman based on their evaluation of the apprentice's skills and ability to perform the job tasks. Apprentices shall be permitted to perform job tasks in order to develop job skills and trade competencies. The immediate supervisor and journeyman are permitted to leave the immediate work area without being accompanied by the apprentice.

5. Apprentices shall not supervise the work of others.
6. To help ensure diversity of training, apprentices shall be transferred on an equitable basis from one journeyman to another for job training.
7. Nothing in this Section or in the Apprenticeship Standards shall preempt in any way the provisions of this Agreement set out in Section 21.
8. Applicants for an apprentice position will not be solicited through job bids or transfers, but the Company, when preparing to fill the position, shall provide current bargaining unit employees the opportunity to apply prior to public advertising. To apply, the current employee must meet the qualifications provided in the Apprenticeship Standards. Prior to placement in the apprenticeship program, the current employee shall be given the opportunity to complete climbing school prior to the Company posting his previous job. Upon completion of the climbing school, the employee may choose to enroll in the apprenticeship program (by signing the apprenticeship agreement with the Company) or return to his previous job. If the employee chooses to enroll in the program, he shall be subject to its provisions. He shall not have seniority status as an apprentice and shall cease to hold his previous departmental seniority. Although training to become journeyman linemen, apprentices are not in an established line of progression and do not have job bid or transfer rights.
9. Any bargaining unit employee employed in a classification other than apprentice, who enrolls in the apprenticeship program, shall retain his hourly rate of pay if it is more than the rate to which his credit for previous experience or training entitles him under the program. The employee in such case would retain his current pay rate until his progression in the apprenticeship program advances him to a higher rate.
10. The apprenticeship program may be deregistered upon the voluntary action of the Company by the Company's written request for cancellation to the registration agency (Bureau of Apprenticeship and Training). Upon deregistration of the program by the Company, or by the registration agency, the Union may voluntarily choose to rescind its agreement to the establishment of the apprentice lineman classification.

#### **SECTION 41. RESIDENCY REQUIREMENT**

1. All employees who become transmission division employees after October 22, 1991, shall have a place of residence within a 35 mile radius of the ET&S office on Airline Road, Henderson, Kentucky, within 12 months after becoming such an employee. If the employee does not comply with this residency requirement within 12 months, he shall be terminated. If the employee complies with the residency requirement, and later changes his residence so that he no longer complies, his employment with the Company shall be terminated. The Company's new-hire residency requirement shall be as it sees fit, but shall not have a residency requirement more liberal than that set out above.

#### **SECTION 42. STANDBY PROVISION**

1. Employees assigned to be on standby for the purpose of receiving after-hours notification of system emergencies shall be paid one hour's straight-time pay at the top step hourly rate of Labor Grade 1 for the term of this Agreement, for each 24 hour period that the employee is on standby.

2. The departmental seniority overtime rotation list for the ET&S departments that utilize the standby provision shall be rotated every seven calendar days. The assignment of overtime and standby work shall be made from the senior journeyman overtime rotation list. The employee required to be on standby shall be the bottom senior journeyman on the overtime rotation list and such assignment shall begin at the start of the first shift on Monday and shall continue to the start of first shift the following Monday.

3. Employees assigned to be on standby shall be available for "beeper" or telephone contact at all times during the assignment and shall be able to promptly report to the ET&S office within a time frame not to exceed their normal commuting time. A standby assignment shall not be considered as an overtime assignment or commitment, for such assignment is to assure that someone can be contacted in the event no qualified employee can be contacted for the emergency work from the department's overtime lists.

4. Employees required to be on standby may trade out their assignment with another qualified senior journeyman. If a qualified employee trade-out cannot be arranged, the employee assigned the standby must be available for emergency calls as set out above.

### SECTION 43. OUT-OF-TOWN WORK

1. Employees required to work out-of-town shall receive a payment equal to 1.75 times the top hourly rate of Labor Grade 1 for the term of this Agreement, for each night that they are required to spend in lodging away from their home. Such payment will be made to cover all of the expenses incurred by the employee except for lodging, which will be paid by the Company. When returning to the ET&S office from out-of-town work, if the employee is not at ET&S within three hours following the end of the scheduled work shift, the contractual meal money provision shall be in effect. It is understood that "out-of-town" work shall be defined as any time an employee's work assignment requires him to spend the night at a place of lodging away from his own home; but it does not include travel away from home to attend conferences, seminars, or training sessions.

2. When an employee is scheduled to work out-of-town he will be allowed a 30 minute lunch break without pay, unless a longer period is approved by supervision. Any additional time approved by supervision shall also be without pay. If the lunch break is extended beyond 30 minutes, the work day will be extended an equal amount of time.

3. When an employee is scheduled to work out-of-town, he shall be permitted to take his personal vehicle, provided he is not needed to drive a company vehicle to the out-of-town location. Mileage reimbursement will be at the Company's approved rate for no more than one round trip from the ET&S office to the lodging site per week.

4. The Company will provide or reimburse the expense of transportation for the evening meal to employees who are required to work out-of-town, not to exceed 15 miles from their overnight lodging (30 miles when in Brandenburg, Kentucky area). Transportation will not be provided for entertainment, social, or recreational purposes.

5. An employee shall not take his personal day while working out-of-town except in case of personal or family emergency.

6. When an employee is required to work out-of-town, his work shall commence upon leaving his place of lodging for the job site, and shall end upon return to his place of lodging, or to the ET&S office on the last day of out-of-town work.

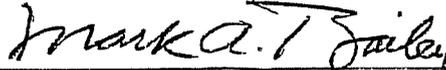
7. In addition to the daily per diem for out-of-town work, employees will be paid six dollars in lieu of a meal for unscheduled overtime starting with the seventh hour past the employee's scheduled quitting time and including the 11th hour, but not to exceed two per day.

SECTION 44. IN WITNESS WHEREOF

1. IN WITNESS WHEREOF, this Agreement is entered into the 15th day of October, 2008.

BIG RIVERS ELECTRIC CORPORATION

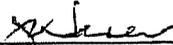
by



President & CEO



Vice President System Operations



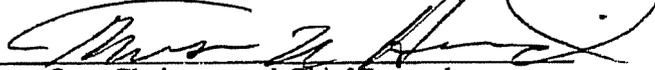
Vice President Administrative Services

LOCAL UNION 1701, INTERNATIONAL  
BROTHERHOOD OF ELECTRICAL WORKERS,  
AFL-CIO

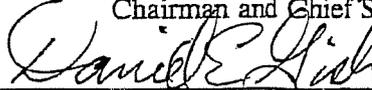
by



Business Manager and Financial Secretary



Chairman and Chief Steward



Recorder

**RELATED  
INFORMATION  
SECTION**

MEMORANDUM OF UNDERSTANDING  
October 20, 1988

RE: Request For Waiver of Overtime

When offering scheduled or unscheduled overtime work, the Request For Waiver shall be in effect until the "offer process" has been exhausted. At such time, Management reserves the right to offer and assign such waived employees the overtime work.

When scheduled overtime work is being assigned, the Request For Waiver will not be in effect. When Request For Waiver employees are assigned overtime work, such assignments will be in reverse seniority order.

I. REQUEST FOR WAIVER

I hereby request to waive my rights to overtime work, scheduled or unscheduled, starting with my next scheduled workweek which begins on (date) \_\_\_\_\_.

This authorization shall remain in effect until I submit a written revocation.

Employee \_\_\_\_\_ Date \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

Management reserves the right to require such employees to work, by reverse seniority, if a qualified employee who has not waived his overtime rights cannot be contacted.

II. CANCELLATION OF WAIVER

I hereby request to have my name reinstated to the rotating overtime list starting with my next scheduled workweek, which begins on (date) \_\_\_\_\_.

Employee \_\_\_\_\_ Date \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

## LETTER OF INTENT

RE: Calculation of the 16 hours worked and 12 hour rest period set out in the labor agreement.

When calculating whether 16 hours has been worked in a 24 hour period or when applying the 12 hour rest period provision, the following rules apply:

- a) In the event an employee works 16 hours in a 24 hour period, the 12 hour rest period hours shall not be included in a subsequent 16 hours worked calculation.
- b) There is no pay due an employee who has been excused from and does not work the scheduled hours outside his 12 hour rest period. In respect to such non-premium hours, the employee may be excused from such hours of work without pay, provided Management approves the employee's request to go home and rest, rather than work. Or, if there is a concern by the Company because of the long hours worked for the safety of the employee and/or for his fellow workers, the Company may direct the employee to go home to rest, without pay, during the non-premium hours of the scheduled shift. If the employee is directed to go home, as set out herein, during scheduled overtime hours the appropriate contractual overtime cancellation notice must be applied.
- c) Time taken for meals outside of the employee's scheduled shift is restricted to "ample time only." Time taken for such non-scheduled meal breaks is included in the 16 hours worked calculation. The parties agree that "ample time only" is the necessary time for an employee to eat, but at no time shall the meal break exceed 20 minutes.

See attached chart for examples of how to calculate the 16 hours worked and 12 hour rest period.

EXAMPLES OF 9/28/94 LETTER OF INTENT

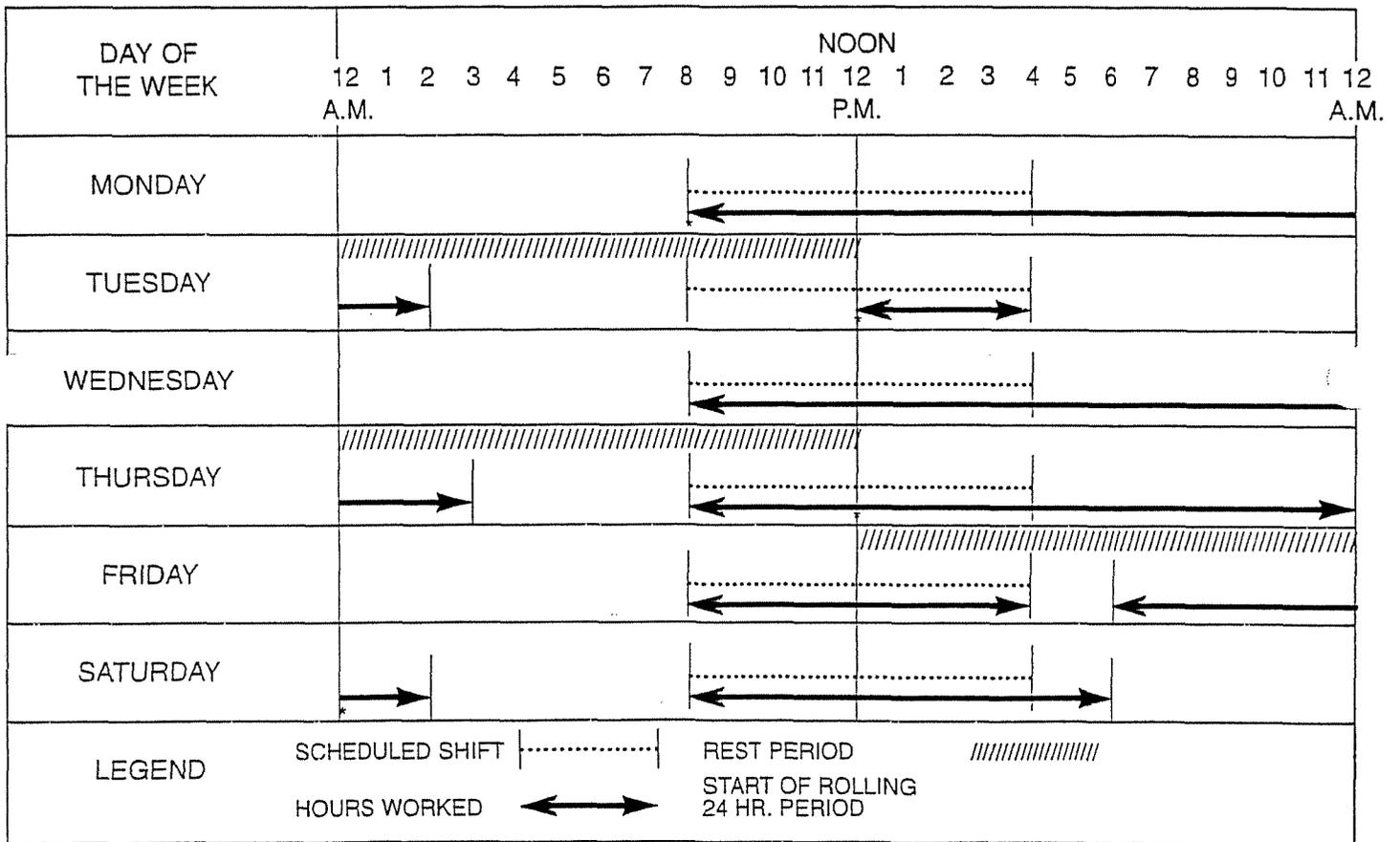


Chart A

John Doe's Weekly Schedule Posted Shift

Shift A Week Ending 7-15-93

Employee	Sun	Mon	Tues	Wed	Thur	Fri	Sat
Doe	SDO-2	8-4	8-4	8-4	8-4	8-4	8-4 SDO-1

John Doe actually works the following time for week ending 7-15-93.

Sunday = SDO-2, Off

Monday = 8 am until 2 am - Tuesday - unscheduled hold over

Note: Due to the unscheduled hold over, the 12-hour rest period starts at 12 pm Tuesday and lasts until 12 pm Tuesday.

Tuesday = Off work with straight time pay from 8 am - 12 pm;  
Works 12 pm - 4 pm

8 am - 12 pm/ in work 12 pm - 4 pm

Wednesday = 8 am until 3 am Thursday - unscheduled hold over

Thursday = 8 am until 12 am Friday - unscheduled hold over

Friday = 8 am until 4 pm - Called in 6 pm until 2 am Saturday

Saturday = 8 am until 6 pm

How should John be paid?

Mon	8 am until 4 pm 8 hrs straight time	4 pm until 12 am 8 hrs time and 1/2		
Tues	12 am until 2 am 2 hrs double time	8 am until 12 noon 4 hrs straight time	12 pm until 4 pm 4 hrs straight time	
Wed	8 am until 4 pm 8 hrs straight time	4 pm until 12 am 8 hrs time and 1/2		
Thur	12 am until 3 am 3 hrs double time	8 am until 12 noon 4 hrs double time	12 noon until 4 pm 4 hrs straight time	4 pm until 12 am 8 hrs time and 1/2
Fri	8 am until 12 noon 4 hrs straight time	12 noon until 4 pm 4 hrs double time	6 pm until 12 am 6 hrs double time	
Sat	12 am until 2 am 2 hrs time and 1/2	8 am until 6 pm 10 hrs time and 1/2		

	Hrs Per Day	Time	Time and 1/2	Double
Mon	16	8	8	
Tues	10	8		2
Wed	16	8	8	
Thur	19	4	8	7
Fri	14	4		10
Sat	12		12	

MEMORANDUM OF UNDERSTANDING  
between  
BIG RIVERS ELECTRIC CORPORATION AND IBEW LOCAL UNION 1701

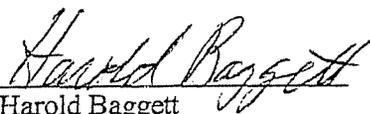
September 30, 1998

Big Rivers Electric Corporation (Big Rivers) and IBEW Local Union 1701 (Union) have had a successful relationship since the Union was certified as the exclusive bargaining representative in NLRB Case No. 25-RC-5955. The parties have been successful in negotiating several collective bargaining agreements covering production and transmission employees since the certification was issued.

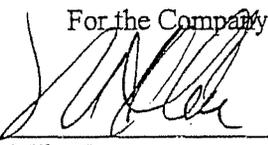
On July 17, 1998, Big Rivers entered into an agreement with Louisville Gas & Electric (LG&E) whereby the Big Rivers generating stations were leased to Western Kentucky Energy (WKE), a subsidiary of LG&E, for twenty-five (25) years. Some of the Big Rivers employees who operated and maintained these generating stations were employed by WKE, and WKE and the Union have entered into a collective bargaining agreement covering those employees. The collective bargaining agreement between WKE and the Union does not affect the collective bargaining agreement covering Big Rivers transmission division employees. However, the agreement between Big Rivers and the Union contains language and provisions that apply only to the employees who operated and maintained the generating stations (the production division). Big Rivers wants to delete such language and provisions from its agreement with the Union. The Union is agreeable to this provided Big Rivers agrees to recognize the Union as the representative of the production division employees when Big Rivers' agreement with WKE terminates.

In order to accomplish the interests of both parties, Big Rivers and the Union hereby agree that Local Union 1701 of the International Brotherhood of Electrical Workers will be recognized as the representative of the production division employees employed by WKE at the expiration and/or termination of Big Rivers' agreement with WKE, provided those employees are represented by the IBEW at the time Big Rivers' agreement with WKE terminates; and provided further that nothing in this Memorandum of Understanding shall require either Big Rivers or the Union to undertake any action which is illegal or contrary to law. In exchange for this understanding with Big Rivers, the Union agrees to delete the language and provisions in its collective bargaining agreement with Big Rivers that apply only to production division employees.

For the Union

  
Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company

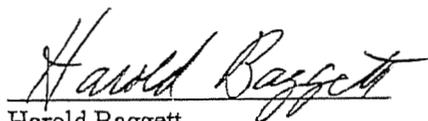
  
Mike Core  
President/CEO  
Big Rivers Electric Corporation

MEMORANDUM OF UNDERSTANDING  
October 15, 2002

RE: Document Changes

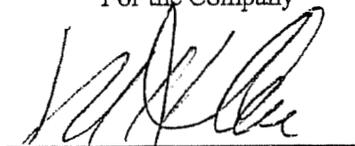
It is understood and agreed by the Company and the Union that documents other than this Agreement shall be revised and updated to reflect the latest agreements reached in collective bargaining, including all documents related to benefits and all relevant policy.

For the Union



Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company



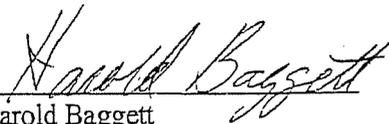
Mike Core  
President & CEO  
Big Rivers Electric Corporation

MEMORANDUM OF UNDERSTANDING  
October 15, 2002

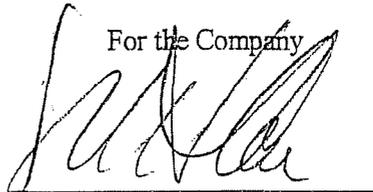
RE: Holiday Week Work Schedule

It is the intent of the Company to work the four 10-hour day schedule year-round. It is understood and agreed by the Company and the Union that the Company will not assign employees on a four 10-hour day schedule to work a five 8-hour day schedule during a week containing a paid holiday when observance of the holiday is the only reason for such a change in the work schedule. The Company and the Union recognize that this memorandum of understanding does not modify or abridge the Company's right to make changes in work schedules as it deems best for the purpose of maintaining effective operation of the business.

For the Union

  
Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company

  
Mike Core  
President & CEO  
Big Rivers Electric Corporation

**A G R E E M E N T**

**BIG RIVERS  
ELECTRIC CORPORATION  
AND  
INTERNATIONAL BROTHERHOOD  
OF  
ELECTRICAL WORKERS  
LOCAL 1701**

**April 15, 2008**

**GARY OSBORNE**  
BUSINESS MANAGER

**TOMMY HOWARD**  
CHAIRMAN

**MIKE THOMAS**  
VICE CHAIRMAN

**DANNY GISH**  
RECORDER

**MARTY HITE**  
**JIM ROTH**  
EXECUTIVE COMMITTEE

**TOMMY HOWARD**  
CHIEF STEWARD

**MARTY HITE**  
STEWARD

**INTERNATIONAL BROTHERHOOD**  
**OF ELECTRICAL WORKERS**  
**LOCAL 1701**  
2911 WEST PARRISH AVENUE  
OWENSBORO, KY 42301  
TELEPHONE: 270-684-3058

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RELATED INFORMATION SECTION

1. Memorandum of Understanding – Request for Waiver of Overtime
2. Letter of Intent – 12 Hour Rest Period
3. Memorandum of Understanding – Recognition of Union
4. Memorandum of Understanding – Document Changes
5. Memorandum of Understanding – Holiday Week Work Schedule

## **SECTION 1. AGREEMENT**

1. This Agreement is entered into the 15th day of April, 2008, by and between BIG RIVERS ELECTRIC CORPORATION, located in Henderson, Kentucky, hereinafter referred to as the Company, and LOCAL UNION 1701 of the INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the Union, who hereby agree as follows:

## **SECTION 2. DURATION AND TERMINATION**

1. This Agreement shall commence April 15, 2008, and shall continue in full force and effect until 11:59 p.m. October 14, 2008, when it shall terminate. If any party desires to renew this Agreement, they shall give the other party written notice to that effect not less than 60 days nor more than 90 days prior to October 14, 2008, except by written consent of the parties.

## **SECTION 3. AGREEMENT IN FULL**

1. This Agreement expresses the entire agreement of the parties and the Company and the Union, for the life of this Agreement, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject matter referred to or covered in this Agreement, or with respect to any subject matter not specifically referred to or covered in this Agreement. Both parties agree to meet (upon request of either party) quarterly for clarification of Agreement language (not grievances), if necessary.

## **SECTION 4. NONDISCRIMINATION**

1. Neither the Company nor the Union will discriminate against any employee because of race, color, sex, religion, age, national origin, handicap or veteran. Wherever the male gender pronoun is used, or wherever a job classification is described with a male term in this Agreement, it is understood it shall apply to either male or female.

## **SECTION 5. WITNESSETH RECOGNITION CLAUSE**

1. The Company recognizes the Union as the exclusive representative for the purpose of collective bargaining with respect to wages, hours of employment and all other conditions of employment of all operation and maintenance employees of the Company employed throughout its transmission system in Kentucky, including utilities, storekeepers, assistant storekeepers, equipment mechanics, senior journeymen, journeymen, groundmen, right-of-way maintenance, and laborers; BUT EXCLUDING, all office clerical and building attendants, all temporary employees hired for up to but not more than 60 working days during the life of this Agreement for laborer duties only, all professional, administrative and management employees, guards and supervisors as defined in the Act, as set out in the Certification of Representative being NLRB Case No. 25-RC-5955 duly certifying the Union in the bargaining unit set out above. The Union's Business Manager will be informed of all bargaining unit and temporary employees hired as described above. Any laid off employee will be recalled prior to hiring temporary employees.

## **SECTION 6. PUBLIC OBLIGATION (NO STRIKE-NO LOCKOUT)**

1. It is expressly understood and agreed that the services to be performed by the employees pertain to and are essential to the operation of a public utility and the welfare of the public is dependent thereon requiring continuous operation, and it is agreed, in recognition of such obligation of continuous service that, during the term of this Agreement, there shall be no collective cessation of work by members of the Union and neither the Union,

nor its members, agents, representatives, or employees of the Company or any individual employees, shall incite, encourage, condone, support, or participate in any strike, slowdown, work stoppage, picketing, sympathy strike, refusal to cross a picket line, or other curtailment or interference interrupting the Company's production, deliveries, or operations, in any manner whatsoever during the life of this Agreement for any cause whatsoever, or take any action which results in the prohibited conduct, even in sympathy with disputes involving different groups of employees and this same labor organization, or other labor organizations, groups of employees, or individual employees. In the event of such strike, sympathy strike, slowdown, work stoppage, picketing, refusal to cross picket line, or other curtailment or interference with the Company's production, deliveries, or operations, or a threat thereof, the Union and its officers and agents will do everything within their power to immediately end or avoid the conduct prohibited in this Paragraph.

2. Further, in consideration of this Agreement, the Company shall not lock out its employees during the term of this Agreement.

## **SECTION 7. INTENT, PURPOSE AND SCOPE OF AGREEMENT**

1. It is the intent and general purpose of this Agreement to promote the mutual interest of the Company and its employees. The Union recognizes that the Company is a public service corporation engaged in furnishing electricity and is subject to regulation by utility regulatory bodies, and is required to furnish adequate and continuous service. This Agreement is to provide for the operation of the Company's business under methods which will further, to the fullest extent possible, the safety of the employees, economy and efficiency of operation, elimination of waste, realization of maximum quantity and quality of output, cleanliness, and protection of property.

2. The parties hereto recognize that continuous service of the Company is of vital importance to its customers in the area served, and that any interruption of such service directly affects individuals in their everyday lives and disrupts the orderly conduct of the business in the area served and the parties will cooperate fully to avoid any interruption to such service.

3. Each employee covered by this Agreement shall be responsible, at all times, for having his correct address and phone number recorded with the Company, and all employees are required to have home telephone service. All notices shall be deemed to have been given in accordance with this Agreement if mailed to the last address given to the Company.

4. It is further understood and agreed that this Agreement together with any written appendancy supplements or letters of understanding hereto contains all understandings oral or written between the Company and the Union.

5. This Agreement cannot be modified or amended except in writing signed by the Company and the Union. No individual shall have any right to modify, amend or revoke this Agreement.

## **SECTION 8. MANAGEMENT RIGHTS**

1. The management of the business of the Company and the direction of its employees are the exclusive responsibilities of Management, except as expressly modified by the terms of this Agreement. The sole and exclusive rights of Management which are not abridged by this Agreement, which include but are not limited to, its right to select and direct the working force; to determine, and from time to time to redetermine the number, location and types of its facilities and operations and the methods, processes and materials to be employed; to hire, promote, discipline or discharge for cause; to establish, allocate, and change work schedules and assignments; to transfer employees from one job classification or location to another; or to relieve employees from duties because of lack of work or other legitimate reasons; the right to study or introduce new or changed production methods, machinery, tools and equipment or facilities and to determine the quantity and quality of the materials and

workmanship required; to establish, determine, maintain, and enforce standards of production; to determine and redetermine job content; to contract with others to make improvements, changes, or repairs to the plant, equipment, or machinery, subcontract work, whatever may be the effect upon employment; to expand, reduce, combine or cease any job, department, operation or service; to determine starting and quitting times and determine the number of hours and shifts to be worked; to alter, rearrange, or change, to extend, limit, or curtail its operations or any part thereof, or to shut down completely or any part thereof whatever may be the effect upon employment; to make such reasonable rules and regulations, not in conflict with this Agreement as it may from time to time deem best for the purpose of maintaining order, safety, and the effective operation of the business and after advance notice of such rules and regulations to require compliance therewith.

2. Management shall have all other rights and prerogatives including those exercised unilaterally in the past, subject only to express restrictions on such rights, as are provided in this Agreement.

## SECTION 9. UNION REPRESENTATION

1. The Company recognizes the right of the Union to designate, from the seniority list, union representatives who will represent employees in the bargaining unit. The Union may designate one steward who will also serve as the chief steward. The Union may appoint one temporary steward to act in the absence of the chief steward. The authority of these representatives shall be limited to handling Union business as may be necessary in the investigation and presentation of grievances and, if requested by an employee, be present at interviews that involve or may lead to discipline. The chief steward will also perform in the capacity of the safety representative.

2. Union representatives shall be permitted to absent themselves from work with reasonable frequency and for reasonable lengths of time to transact official Union business, without pay, provided such absences do not unreasonably interfere with production. Examples of such reasons for absences are as follows:

assisting Business Manager with Company related work.

attendance at Union related schools, seminars, and conventions.

Each employee shall submit his request to his supervisor for participation in such Union business as soon as he is aware of such event, but no later than two weeks prior to the requested absence. All requests for absences for Union business shall be in writing. All such requests not in compliance with the notice requirement will be given consideration at the Company's sole discretion.

3. In meetings with the Company, no employee shall be paid unless the meeting is initiated at the Company's request. Meetings called to discuss joint Company and Union issues such as contract interpretation, labor relations, Third Step Grievances and Retirement Committee Meetings will be considered as meetings for the mutual benefit of the parties and the employee is due pay only if he is scheduled to work the hours during which the meeting is held. In no event is the employee to be paid overtime for such meetings.

4. In meetings initiated by the Company such as safety meetings, First or Second Step Grievance Meetings, disciplinary meetings, or other employer/employee relation meetings, the employee(s) will be paid the appropriate regular or overtime rate.

5. If an employee is subpoenaed by the Company for arbitration or other legal proceeding, the Company, at its discretion, will work with the employee to see that his presence in conjunction with his work schedule is not an undue burden on the employee. The employee subpoenaed on his off days, at the Company's discretion, will be given either compensatory time off (hour-for-hour) or be paid the appropriate rate. The subpoenaed employee will be reimbursed at the appropriate rate for necessary mileage traveled.

6. Any one employee of the Company within the scope of this Agreement who is elected to an office in the Local Union, or is appointed to an office in the Local Union requiring his absence from duty with the Company, may be granted a leave of absence for a period not to exceed three years and 30 calendar days, and shall continue to accumulate seniority with the Company throughout such leave of absence. An additional leave of absence will be granted thereafter for each succeeding term of elective or appointive office. During such period of leave of absence, such employee shall accrue no vacation or sick leave credit. During such leave of absence, the employee may participate in the Disability Insurance Plan, the Medical Insurance Plan, the Group Life Insurance Plan, the Savings Plan, and the Retirement Plan, as available to regular employees of the Company, except that the total premium costs shall be paid by the Local Union to the Company. Premium costs, to the extent they are based on hourly wage rate, are based upon the hourly wage rate for the most recent job classification the employee held at the time such leave of absence began. Any such employee shall, upon termination of such leave of absence and upon return to duty, be reinstated in his former position, including his seniority and rights, after a reasonable training period, provided he is physically able to perform the duties of the position. It is understood and agreed that in case of return of such an employee to duty with the Company, other employees will consent to such displacement or layoff as is necessary to make room for him. Such elected employee shall be required to work one regularly scheduled straight-time work day each calendar year to meet the Hours of Service requirement of the Retirement Plan. Such work day shall be scheduled by Management during the first quarter of each calendar year, or as soon as possible thereafter.

#### **SECTION 10. UNION MEMBERSHIP REQUIREMENT**

1. All new employees covered under this Agreement shall arrange with the Union for membership therein after the 30th day of employment as a condition of employment. Employees that are members of the Union shall maintain their membership.

2. Should a member become delinquent in the payment of his Union Dues, the employee is no longer a member in good standing and the employee will be a suspended member. The Union will serve on the employee a Final Payment Notice which will specify the deadline for payment of the dues.

3. Should the dues not be paid in accordance with the Notice, the Union will request that the employee be terminated.

4. The Company agrees to deduct, upon receipt of a signed VOLUNTARY DUES CHECK-OFF AUTHORIZATION FORM, Union Dues from the pay of each employee. The amount to be deducted will be the amount specified by the Union Bylaws and such amount (including increases and decreases) shall be certified to the Company by the Local Union Office.

5. Union Dues will be deducted weekly and such dues will be deducted from the employee's pay only after all other payroll deductions have been taken. If there is not sufficient pay available to deduct dues, the dues shall be deducted in a subsequent paycheck. Should an employee be on an extended leave which prevents sufficient dues from being collected through payroll deductions, it shall be the employee's responsibility to pay his uncollected Union Dues directly to the Local Union Office for the extended leave period.

6. Voluntary Dues Check-Off Authorization shall automatically be renewable on each anniversary date of the existing collective bargaining agreement between the Company and the Union. Any member may revoke his Voluntary Dues Check-Off Authorization provided written notice is given to the Company and the Union. Such written notice shall only be accepted during the period of May 1 and May 20 of each calendar year and such request for revocation shall become effective the first pay period of June.

7. The Company shall forward the deducted Union Dues by check, accompanied by a report listing the employees alphabetically, to the Local Union Office no later than the last day of the calendar month following the month in which they are deducted, except for the following months of:

- a) August, which is due by September 15,
- b) November, which is due by December 15,
- c) February, which is due by March 15, and
- d) May, which is due by June 15.

8. An employee who does not authorize Union Dues deductions shall be responsible for payment of his Union Dues directly to the Local Union Office.

9. Authorized dues deductions are solely for Union Dues and shall not include new member "initiation fees" or "fines" levied by the Union against a member. It shall be the responsibility of the new or existing employee to contact the Local Union Office to determine and comply with such Union fees to maintain the employee in good standing with the Union. The dues deduction shall be terminated for any employee who terminates his employment or transfers out of the bargaining unit.

10. The Company assumes no responsibility of any kind in connection with dues deductions other than to remit to the Union the amount deducted by the Company. The Union agrees to indemnify and hold the Company harmless against any and all claims, demands, suits, or other courses of action or liability that may arise out of or by reason of action taken or not taken by the Company for the purposes of complying with any of the provisions set out in this Section.

11. The following dues deduction form is available at ET&S:

VOLUNTARY DUES CHECK-OFF AUTHORIZATION FORM

I \_\_\_\_\_, hereby acknowledge that I have read and understand the VOLUNTARY DUES CHECK-OFF AUTHORIZATION provisions as set out in the collective bargaining Agreement between the parties and direct my Employer, Big Rivers Electric Corporation, to weekly deduct Union Dues from any wages due me and remit such dues to the Union in accordance with the effective bargaining Agreement between the parties.

I agree that the amount to be deducted will be as specified in the Union Bylaws and that if the present membership dues are hereafter increased or decreased by the Union, that upon Notice to the Company by Local Union 1701, I.B.E. W., such dues change will automatically become effective during the balance of the effective period of this authorization.

I agree that this authorization and assignment shall remain in effect until such time it is revoked in accordance with the Agreement.

Signed \_\_\_\_\_

Date \_\_\_\_\_

Employee No. \_\_\_\_\_

Date Received by Employer \_\_\_\_\_

By Whom \_\_\_\_\_

Routing:

- 1. Original to Human Resources
- 2. Copy to Employee

## SECTION 11. GRIEVANCE PROCEDURE

1. Any dispute which the Union or the employees in the bargaining unit may have regarding the Company's interpretation or application of the Agreement shall constitute a grievance and shall be processed in the following manner.

**STEP ONE:** Before submitting a written grievance, the employee shall first orally discuss the problem with his supervisor. In the event the grievance is not settled by his immediate supervisor, the employee shall reduce the grievance to writing, signed by the aggrieved employee and stating the provision(s) in this Agreement that the employee claims has been violated and, within seven days from the occurrence of the event giving rise to the grievance, submit it to his immediate supervisor. The employee may seek assistance in the preparation of his grievance from his steward on their own time, including their lunch and break time. The supervisor within seven days shall give his answer.

**STEP TWO:** If the grievance is not resolved in Step One, the chief steward within seven days may submit the grievance to the Manager of Transmission or his designee, who shall answer the grievance in seven days.

**STEP THREE:** If the grievance is not resolved in Step Two, the chief steward, within seven days shall submit the written grievance to a panel of Union and Company representatives for settlement. Union and Company representatives consisting of the Union's Business Manager, Chief Steward, the Company's Human Resources Representative, Manager of Transmission, and Vice President if necessary, will meet quarterly at ET&S or another mutually agreeable location to discuss Third Step Grievances. If no settlement is agreed upon by the panel within 30 days of submission to Step Three, the grievance may be submitted to arbitration. An International Representative of the IBEW may be present at this step to assist the Local Union.

2. Any grievance upon which an answer is not made by the Company within the time limits prescribed, or any extension which may have been agreed to, may be referred to the next step in the grievance procedure, the time limit to run from the date when time for the answer expired. Any grievance not carried to the next step by the Union within the prescribed time limits, or such extension which may have been agreed to by the Company, shall be automatically settled upon the basis of the Company's last decision. The above time limits may be extended by mutual agreement between the parties.

3. A grievance involving discharge will commence at Step Three of the grievance procedure. A grievance from a discharged employee will be submitted to the Company Human Resources Department located at 201 Third Street, Henderson, Kentucky 42420.

4. All grievances must be presented in writing within seven days after the occurrence of the event giving rise to the grievance; otherwise, it shall not be entitled to consideration.

5. In computing any period of time in the Grievance and Arbitration Procedure, all Saturdays, Sundays and recognized holidays shall be excluded.

## SECTION 12. ARBITRATION

1. The Union may request arbitration of a grievance unsettled at the last step of the grievance procedure and submit the grievance to a final and binding arbitration by serving a written demand for arbitration upon the Company within 15 days from the date of the last meeting in Step Three of the grievance procedure. If the parties are unable to select an arbitrator by mutual agreement, the Union shall initiate the Joint Request for Arbitration Panel form as required by the Federal Mediation and Conciliation Service.

2. The Federal Mediation and Conciliation Service will submit a list or lists of seven arbitrators. The Union shall strike from the list one name, the Company shall strike one of the remaining six names, the Union the fifth name, the Company the fourth name, and so on until the last remaining name shall be the Arbitrator.

3. The fee and expenses of the Arbitrator shall be borne by the party that is the loser in the arbitration award. In an event that the award declared by the Arbitrator is determined to be a split decision, the fees and expenses of the Arbitrator shall be shared equally by the Company and the Union. Each party shall assume any expenses in presenting its own case.

4. The Arbitrator shall have no power to add to, subtract from or modify any of the terms of this Agreement or any Agreement made supplementary hereto, nor to rule on any matter arbitrable under this Agreement except while this Agreement is in full force and effect between the parties.

5. Claims against the Company will not be accepted for consideration which cover a period of more than 30 days prior to the date the grievance was first filed in writing. In such cases, retroactive claims and awards therefore shall be limited to a period of 30 days prior to the date the claim was first filed in writing.

6. No more than one grievance may be submitted to or be under review by any one arbitrator at any time unless by prior mutual written agreement of the parties.

### **SECTION 13. PROBATIONARY EMPLOYEES**

1. All employees, from their last date of hire, will be on probation for the first 180 calendar days of their regular full-time employment during which time they will be termed probationary employees.

2. When a non-bargaining unit employee transfers to a job within the bargaining unit he must, as a condition of continued employment, satisfactorily complete his full probationary period as defined within this Section. In addition he shall be entitled to the following:

- a) To use his accumulated continuous Company seniority to satisfy the eligibility requirements for all benefit programs provided by this Agreement.
- b) To use his accumulated continuous Company seniority for accrual of vacation and retirement benefits. Such an employee shall be assigned a new bargaining unit seniority date effective the first day of transfer to the bargaining unit and this date shall be the basis within the bargaining unit for job bidding, vacation preference, and layoff determination.

3. Probationary employees' service with the Company may be terminated at any time by the Company in its sole discretion, without recourse to a grievance and arbitration procedure.

4. Probationary employees are entitled to medical insurance, dental insurance, life insurance, workers' compensation and military duty leave on the first day of full-time employment as expressed under the specific provisions of this Agreement and the plan documents.

5. Probationary employees accrue vacation and sick days, but they are not entitled to such benefits until the probation period is successfully completed as set forth above, and entitlement to such benefits are further governed by the specific provisions of the Vacation and Sick Leave Pay sections of this Agreement.

6. Probationary employees become eligible for long term disability coverage when they satisfactorily complete the following:

- a) Three consecutive months of regular full-time employment without a continuous absence as defined within this Section.
- b) Must be at work on the final day of the three months eligibility period, or the coverage will not start until the employee returns to regular full-time work.
- c) Three months of continuous disability resulting from a medically approved physical or mental condition.

Entitlement to long term disability coverage is further governed as expressed under the specific provisions of this Agreement and the plan document.

7. A probationary employee does not have job bid rights. However, he may submit a Request for Transfer. Probationary employees are not entitled to compensation for funeral leave, jury duty, educational benefits or holidays until the probationary period is successfully completed as set forth above. However, probationary employees will receive pay at the rate of time and one-half their regular straight-time rate for all hours worked on a day observed as a holiday by the terms of this Agreement. The overtime pay provisions that apply to a seniority employee shall also apply to a probationary employee.

8. Once an employee has successfully completed his full probation period as set forth above, he becomes a seniority employee.

#### SECTION 14. SENIORITY

1. Seniority is defined as an employee's length of continuous regular full-time service from his last date of hire, except that a new employee shall be on probation for the first 180 calendar days of his employment as set forth in the Probationary Employees section of this Agreement.

2. The term seniority as used in this Agreement will be construed to mean departmental seniority, Company seniority or bargaining unit seniority. The definition of each is as follows:

- a) Departmental seniority shall be measured from the date an employee is assigned to a job classification within an established line of progression. An employee shall not have seniority in more than one department at any one time. In determining seniority the parties agree that seniority by department shall govern unless otherwise specifically expressed.
- b) Company seniority is measured from the date an employee is last hired for a continuous regular full-time employment with the Company.
- c) Bargaining unit seniority is measured in the same manner as Company seniority, except that employees who transfer from a non-bargaining unit position to a bargaining unit position after April 22, 1984, will not transfer their years of service earned as a Company non-bargaining unit employee.

3. When an employee is permanently transferred from one department to another, he shall retain his departmental seniority in his original department for a period of 120 calendar days after the effective date of transfer. Thereafter, he shall cease to hold seniority in his previous department. During the 120 calendar day period he shall not have seniority status in the new department, and at the end of this period the 120 calendar days shall be credited to him in his new department. An employee does not have bid rights during this 120 calendar day period.

4. An employee's seniority shall terminate if:
  - a) The employee quits.
  - b) The employee is discharged.
  - c) The employee fails to return to work or to supply a satisfactory reason for not doing so within the time limits prescribed in the Layoff, Displacement, and Recall section, which shall result in termination of employment.
  - d) The employee is absent from work for three consecutive working days without notification to the Company. However, it is the employee's responsibility to notify the Company on each day of any absence, unless an absence in excess of one day is authorized by the Company.
  - e) The employee overstays a leave of absence or a vacation without authorization.
  - f) The employee gives a false reason for leave of absence or engages in other employment during such leave.
  - g) A settlement with the employee has been made for total disability.
  - h) The employee is retired.
  - i) An employee with less than five years of bargaining unit seniority is laid off for a continuous period of one year or an employee with five or more years of bargaining unit seniority is laid off for a continuous period of two years. Any employee with less than one year of bargaining unit seniority will be protected only by the actual amount of bargaining unit seniority accrued at the time of layoff. The employee's seniority shall continue to accrue during these layoff protection periods.

5. Employees who are transferred in or out of the bargaining unit shall accrue and maintain their seniority as of their original starting date. Any employee transferred back into the bargaining unit shall exercise his departmental seniority, but in no event will he bump back into a higher classification than he previously held. If an employee is transferred out of the bargaining unit for a period in excess of one year, he shall forfeit all previous departmental and bargaining unit seniority.

6. Seniority lists will be posted in January of each year and a copy will be forwarded to the chief steward and to the Union's Business Manager. The chief steward may request an additional seniority list twice a year from the Human Resources Department.

#### **SECTION 15. LAYOFF, DISPLACEMENT, AND RECALL**

1. In the event it becomes necessary to decrease the number of employees in a classification within a department, such displacement and layoff shall be in accordance with the employee's departmental seniority. The least senior employee within the classification affected shall be displaced first. Any employee faced with displacement or layoff shall have the opportunity to exercise his departmental seniority to displace the least senior employee in the same classification or in the next lower classification in the same line of progression, as outlined in Section 39. Any employee completely displaced out of his department shall have the opportunity to exercise his bargaining unit seniority to displace the least senior laborer in ET&S, or request a "voluntary layoff." If he is unable to displace a laborer, he shall be laid off.

2. The selection of the above options must be made in advance and shall be binding throughout the displacement or layoff period. Employees in the department(s) affected shall be given a 14 calendar day notice of the Company's plans to reduce the workforce. Such notice to the department(s) shall serve as the official notice to

the classification(s) initially affected by the workforce reduction. The Company shall distribute at the time of the departmental notice a Workforce Reduction Option Form to each employee in the classification first impacted by the displacement or layoff. The form must be completed and returned to supervision no later than the end of the 10th calendar day of the 14 calendar day notice period. Upon receipt of the Workforce Reduction Option Form the Company may initiate the displacement or layoff process with the initial employee transfer or layoff not occurring until the completion of the 14 calendar day notice. Employees affected by subsequent displacements or layoffs must be given a Workforce Reduction Option Form that must be completed and returned to supervision within 48 hours of receipt of the notice. Any employee who fails to return the option form on time may only exercise his bargaining unit seniority to displace the least senior laborer, and if unable to displace a laborer, he shall be laid off.

3. Any employee displaced as a result of the above workforce reduction may, in turn, exercise his departmental seniority to secure other positions within his line of progression and to exercise his bargaining unit seniority to secure a laborer position, in accordance with his options as selected before the workforce reduction.

4. At the time of workforce reduction, the displaced or laid off employee cannot bump upward to higher rated classifications.

5. An employee displaced to other classifications within his line of progression shall be given a period of 10 working days to train and demonstrate his ability to adequately perform the work required. This demonstration period may be extended an additional 10 working days if the Company feels the employee is showing progress. The employee and the chief steward will be given written notice of all extensions granted by the Company.

6. Any employee determined by the Company to be unable to adequately perform the work required at the completion of the demonstration period must exercise his departmental seniority in accordance with the options selected prior to the workforce reduction to displace the least senior employee in the next lower classification in the same line of progression. If this removes him from his department, he may exercise his bargaining unit seniority in accordance with the options selected prior to the workforce reduction to displace the least senior laborer. Any employee who moves to a lower classification as a result of his unsuccessful demonstration period will lose his recall rights to the higher classification, except in his original department.

7. In the event a displacement or layoff becomes necessary, the Company will ensure the affected employee of the following "notice" and "recall" rights to the classification held prior to the workforce adjustment:

- a) Give the employees affected and the Union a notice of any displacement or layoff as specified in Paragraph 2 of this Section.
- b) Displaced or laid off employees have recall rights to the classification held prior to the workforce adjustment for the following time frames:
  - 1) Employees who have completed their probation period but have less than one year of bargaining unit seniority shall have recall rights extended for a period of time equal to the employee's bargaining unit seniority.
  - 2) Employees who have one or more years of bargaining unit seniority but less than five years shall have recall rights extended for a period of one year.
  - 3) Employees who have five or more years of bargaining unit seniority shall have their recall rights extended for a period of two years.

8. In the event an employee is laid off, his group dental, medical, and personal life insurance coverage is paid to the end of the month of the layoff plus one more month. Thereafter, the employee may pay the full premium of such group insurance coverage commencing with the actual date of layoff, not to exceed the time frame set out in Paragraph 7.b) above.

9. Accrual of vacation and sick leave benefits shall cease effective with the date of layoff.

10. When there is a restoration of the workforce, the Company subscribes to the principle of "last out, first in." In any case, the Company will recall displaced and laid off employees by applying in inverse order the guidelines used to displace and layoff employees, and in accordance with the options the employee selected. Recalled employees shall be given a demonstration period, as set forth above. Should the employee be determined by the Company to be unable to adequately perform the work during the demonstration period, he shall exercise his departmental or bargaining unit seniority, as set forth in Paragraph 1 of this Section.

11. A displaced or laid off employee who elected to exercise his departmental seniority within his line of progression must, without exception, return to any job within his line of progression, up to and including the highest job he held on a permanent basis prior to the workforce reduction, and to any laborer classification within ET&S. Refusal will result in the employee being terminated.

12. A job vacancy will not be posted until all former displaced and laid off seniority employees, who have a recall right to the vacant job, have either accepted or rejected a recall to fill the vacancy.

13. Employees recalled from layoff shall be given notice by registered or certified mail to the employee's last known address on file in the Human Resources Department. The laid off employee has three days after receiving notice of recall from the Company to notify the Company of his intention to return to work and five days to actually return. A copy of the notice will also be forwarded to the Union's Business Manager. Failure by an employee to return to work or to supply a satisfactory reason for not doing so within the time limits prescribed, shall result in termination of employment.

14. Each laid off employee shall keep the Human Resources Department advised of his correct mailing address and telephone number.

15. A displaced or laid off employee may submit Job Bids in response to posted job vacancies regardless of any previous loss of job bid rights. He may also submit Requests for Transfer under the provisions of Paragraphs 6 and 7 of the Job Bids and Requests for Transfer section of this Agreement. Any displaced or laid off employee who has a successful Job Bid or Request for Transfer, waives all recall rights, as set forth in this Section.

16. It shall be the responsibility of each laid off employee to keep in touch with the Company concerning his interest in specific posted job vacancies.

17. A laid off employee may choose to waive a return-to-work call for a temporary laborer position. If refused, no additional offers for such temporary work will be made during the duration of the layoff.

18. In the event it becomes necessary to decrease the number of employees in any of the five journeyman departments (equipment maintenance, substations, metering, lines, and communications), the displacement and layoff provisions listed in this Section shall apply except for the following:

- a) The senior journeyman and journeyman classifications in such affected department shall be combined as one unit and the employee's departmental seniority shall be the determining factor for the order of displacement, layoff, or recall.
- b) The "least senior" employee in the affected "combined unit" shall be displaced or laid off first.

## **SECTION 16. CONTRACTING OUT WORK**

1. The Company agrees that it will not contract out any work if the effect of such contracted work will cause layoffs to any seniority employee.

## **SECTION 17. JOB BIDS AND REQUESTS FOR TRANSFER**

1. If a vacancy occurs in a permanent position or if a new job is established or if the workforce is expanded in any of the established lines of progression, and the Company decides to fill such opening, the Company shall post a job vacancy for a period of seven calendar days. All Job Bids and Requests for Transfer must be submitted during the seven calendar day posting period. A detailed listing of the employee's previous education, training and experience must be listed on the Job Bid or Request For Transfer form.

2. Employees in STEP RATE PROGRESSION have bid rights upward to vacancies within their line of progression and a transfer right to vacancies in other lines of progression. They may also submit Requests for Transfer in accordance with Paragraphs 6 and 7 of this Section.

3. An employee on sick leave shall be eligible to bid on a job posting if he provides documented evidence that he will return to work within 10 calendar days from the expiration date of the job posting.

4. The Company will review the Job Bids in the following order:

- a) The employee with the most departmental seniority in the established line of progression shall be the successful bidder if he has sufficient qualifications to perform the job.
- b) The laborer with the most bargaining unit seniority will be the successful bidder if he has sufficient qualifications to perform the job.

5. The employee selected for the posted job shall be given a period up to 20 working days to train and demonstrate his ability to adequately perform the work required, and the Company shall assign the employee to all (or the Company may simulate) tasks performed by the higher classification. This demonstration period may be extended an additional 20 working days if the Company feels the employee is showing progress. The employee and the chief steward will be given written notice of all extensions granted by the Company. Should the employee be determined by the Company to be unsuitable during the demonstration period, he shall be returned to his former position without loss of departmental seniority. An employee may have only one successful bid in any one year.

6. In the event no one is selected from among the eligible bidders, the Company will review each Request for Transfer submitted as a result of the posted job vacancy before hiring from other sources. The Company will review those Requests for Transfer in the following order:

- a) Those Requests for Transfer that involve promotion or lateral moves leading to promotion in another line of progression. Employees shall have a transfer right provided they have sufficient qualifications and the employee selected has not been the successful bidder to a job in the past year, or has not been granted a Request for Transfer to another department in the past five years. In the event there are multiple requests that meet at least the sufficient qualification requirement, the Company has the right to select the most qualified employee. If two or more of these qualified employees are equally qualified, then bargaining unit seniority shall prevail. The employee selected for the posted job shall be given a demonstration period, as set forth above. The employee who is allowed to transfer under the provisions of this Paragraph shall not be eligible for job bidding for one year from the date of transfer.

- b) Last in the order of consideration, in the Company's sole discretion, will be all other Requests for Transfer, provided the employee has not been a successful bidder to a job in the past year, or has not been granted a Request for Transfer to another department in the past five years. The employee selected for the posted job shall be given a demonstration period, as set forth above. The employee who is allowed to transfer under the provisions of this Paragraph shall not be eligible for job bidding for one year from the date of transfer.

7. The Company may authorize a Request for Transfer from an employee who has a physical or medical condition that keeps him from continuing to perform his regular duties. Such requests will be closely scrutinized and will be acted upon based on the employee's prior work record, preservation of departmental skills and efficiency, merits, and circumstances of each individual case. In the event of multiple requests and all of the above factors are equal, bargaining unit seniority shall prevail. An employee who is granted such a request will go to the top step rate of the lower classification if the employee is moved downward in his line of progression. An employee who is allowed to move to another job classification in another line of progression shall enter at the first step rate unless, in the determination of the Company, the employee's previous experience and qualifications warrant a higher step rate. Requirements for such requests are:

- a) They must be made in writing in response to a posted vacancy, accompanied by written documentation that verifies the extent of the condition. Such placement may or may not be in the employee's line of progression, or in the same Labor Grade; in any event, it will not be to a classification in a higher Labor Grade. In addition, such placement shall not be subject to the other job bid and requests for transfer provisions of this Section, provided the employee with the physical or medical condition has more bargaining unit seniority than the employee who would have otherwise received the job. The employee who is allowed a transfer under the provisions of this Paragraph shall not be eligible for job bidding for two years from the date of transfer.
- b) This provision in no way obligates the Company to create a position to accommodate such requests.

## **SECTION 18. TEMPORARY AND PERMANENT TRANSFERS**

1. In order to fully utilize the Company's workforce during workload fluctuations between departments, the Company will make temporary transfers from one department to another as needed. The total duration of all such transfers in any one calendar year for any one employee shall not exceed six months.

2. The Company will determine when an employee is far enough along in his training to qualify for work in a temporary upgrade position. When an employee is temporarily upgraded and performs the tasks normally assigned to the higher rated classification for two hours or more, he will receive the first step rate of pay for that classification for all hours worked in the higher rated classification that day.

3. When an employee is temporarily transferred to a lower rated classification, he will receive his regular rate of pay during such transfer.

4. When it becomes necessary to permanently transfer employees to a lower rated classification (see the Layoff, Displacement, and Recall section of this Agreement), the employees with the least departmental seniority in the affected job classification shall be transferred. In the case of such a transfer from a higher rated classification to a lower rated classification, the employee will continue receiving the higher pay rate for 30 working days. After that, he shall be paid the top step rate of the lower classification. Any transfer determined by the Company to be on a permanent basis will be given in writing to the employee.

## SECTION 19. HOURS, OVERTIME AND PREMIUM PAY

1. The standard work week is a seven day period beginning at 12:01 a.m. on Sunday and ending at 11:59 p.m. the following Saturday. The work schedule showing the scheduled starting and quitting times and the scheduled days off shall be posted in each department by the end of the first shift Thursday.

2. Time and one-half will be paid for all hours worked by an employee on Saturday, and double time will be paid for all hours worked by an employee on Sunday.

3. The normal work day for employees shall be eight and one-half consecutive hours with a one-half hour intermission for lunch. Employees will be allowed to eat their lunch at approximately the midpoint of the shift. If an employee is required to work through his lunch period he will be paid and he will be given 20 minutes to eat his lunch.

4. The Company will pay, in addition to the employee's base wage rate, a shift differential to employees on shifts that commence as follows:

First Shift      Between the hours 5:00 a.m. and 11:59 a.m. - None

Second Shift    Between the hours 12:00 noon and 7:59 p.m. - 25¢

Third Shift      Between the hours 8:00 p.m. and 4:59 a.m. - 40¢

The appropriate shift premium will be paid for all overtime hours; however, no shift premium will be paid for any vacation pay, sick leave pay, holiday pay, or for any hours not worked.

5. As a public service corporation, the Company must perform its obligations to its customers at all times and in recognition of these obligations the Company shall have the right to require an employee to work overtime. The Company will attempt to arrange such overtime to avoid undue hardship on any employee, and the Company at its discretion will rotate overtime as equitably as possible among the qualified employees in the department involved.

6. The parties agree that the equitable rotation of overtime shall be on the basis of departmental seniority in classification. Rotation by seniority will be every 28 calendar days. (Refer to Employee Handbook for details of distribution of overtime.)

7. The standard work day is a 24 hour period beginning at 12:01 a.m. and ending 24 hours later. Time and one-half will be paid for all time worked in excess of eight straight-time hours in any one standard work day and for all time worked in excess of 40 straight-time hours in any one standard work week.

8. The Company may assign all or part of the employees within a department to work a four 10-hour day schedule. If this schedule is used, employees in a department may be assigned to work either Monday through Thursday or Tuesday through Friday, but a department shall not have some employees assigned to work Monday through Thursday and other employees in the department assigned to a Tuesday through Friday work week.

- a) Overtime on the four 10-hour day schedule will be paid for all time worked in excess of 10 straight-time hours in any one day and for all time worked in excess of 40 straight-time hours in any one week. However, if an employee works on any of his three days off to perform non-emergency work, he shall be paid the appropriate overtime rate for such work, and he shall receive time and one-half for the 9th and 10th hours worked on each of the scheduled four 10-hour days he worked; provided that if the employee volunteers to perform non-emergency work on any of his three days off, he shall not receive time and one-half for the 9th and 10th hours in his four 10-hour day schedule. If an employee is required to work on any of his three days off in an "emergency," he shall receive appropriate overtime pay for the hours worked in those three days, but he will not

receive overtime for the 9th and 10th hours worked in any of his scheduled four 10-hour days. An "emergency" is an unexpected interruption of the Company's lines or substation equipment.

- b) Employees assigned to work a four 10-hour day work week shall receive: 10 hours holiday pay for any holiday that occurs in that work week; 10 hours personal day pay for any paid personal day taken; 10 hours sick leave pay for any day of accrued sick leave taken; and 10 hours bereavement leave pay for any day of bereavement leave taken. Employees taking a vacation day in that work week shall have the option to receive up to 10 hours of vacation pay.

9. An employee shall be paid the appropriate overtime rate for all hours worked outside his scheduled work shift in the standard work day. This includes "hold-overs," "report-ins," and "call-ins" which are defined as follows:

- a) "Hold-over" work shall be work which is a continuation of a scheduled work shift. For hold-over work to apply, an employee shall be notified prior to the end of his scheduled shift. An employee who is held over shall be paid only for the additional hours worked at the appropriate overtime rate.
- b) "Report-in" means that a notice is given to an employee before his scheduled shift ends to return for work at some hour before his next scheduled shift begins. If an employee is given notice to report in and that notice is not cancelled prior to the end of his shift, he will receive no less than one hour's pay at the appropriate overtime rate, even if the scheduled report-in is cancelled after the end of the shift. It is not a report-in when the proper 12 hour notice is given.
- c) "Call-in" is when an employee is called in for emergency work outside his scheduled working hours. Call-ins shall be paid as follows:
  - 1) When an employee is called in for emergency work or is instructed to come in for emergency work and the hours worked are not continuous with other hours worked, he shall receive no less than three hours pay at the appropriate overtime rate. The employee must do any emergency work assigned to him by the Company in order to be entitled to the call-in pay. It is not a call-in when the proper 12 hour notice is given.
  - 2) Anytime an employee is called to work from his home prior to the start of his shift and works into his shift, the employee shall receive a minimum of one hour's pay at the appropriate overtime rate. If the employee is on the premises and is asked to work prior to the start of his shift, he shall be due pay at the appropriate overtime rate.

10. "Scheduled" work is work for which 12 hours or more notice is given to the employee prior to the start of his shift. "Unscheduled" work is work for which less than 12 hours notice is given to the employee prior to the start of his shift.

11. Prearranged schedule changes in the employees posted work schedule will be work for which 12 hours or more notice has been given. If an employee is not given proper notice, he will receive time and one-half for the first eight hours worked on his new scheduled shift. All scheduled shifts shall be a minimum of four hours.

12. Changes in working hours whereby schedules are extended by the addition of overtime hours immediately preceding or immediately following an employee's scheduled shift will not be considered a schedule change within the meaning of Paragraph 11.

13. In order to cancel any scheduled overtime, eight hours notice must be given prior to the start of the employee's shift. If less than eight hours notice is given, the employee will be given the option to work or he will be paid at the appropriate overtime rate for one-half the overtime hours cancelled.

14. When an employee works 16 or more hours in any rolling 24 hour period, he shall be entitled to a 12 hour rest period, commencing immediately following the 16 hour period and lasting 12 consecutive hours thereafter. If a 12 hour rest period is not provided, the employee will receive either of the following:

- a) Be paid at two times the straight-time rate of pay for all hours worked in the 12 hour rest period, or
- b) Be given a rest period at no loss of pay for any hours scheduled in his 12 hour rest period.

15. An employee must work 16 hours in a 24 hour period in order to be entitled to a 12 hour rest period. Pay that is received by an employee for hours not worked, such as personal day, holiday or workers' compensation pay, or the minimum one hour's pay penalty due an employee in "report-in" situations, etc. does not count as time worked for the purpose of satisfying the 16 hour clause.

16. Overtime and premium pay shall not be pyramided, compounded, or paid twice for the same hours worked. All hours for which an employee receives pay shall be considered as time worked for the computation of overtime pay.

17. If an employee is more than 30 minutes tardy, his supervisor may send him home for the balance of that work day, in that event he shall not receive any pay for that day.

## SECTION 20. MEALS

1. If an employee is required to work past his scheduled quitting time two or more hours, the employee will be furnished a meal at Company expense and an additional meal at Company expense each four hours thereafter, or six dollars in lieu thereof, as long as he continues to work.

Example: An employee whose schedule is 7:00 a.m. to 3:30 p.m. is required to work until 5:30 p.m. The employee is due a meal. If this employee continues to work until 9:30 p.m., another meal is due.

2. If an employee is called in for unscheduled work two to four hours before his scheduled starting time, the employee will be furnished a meal ("breakfast") at his scheduled starting time at Company expense or six dollars in lieu thereof. Since the intent here is for the employee not to take the time to eat or prepare any meal prior to coming in to work, the Company will furnish the mid-shift ("lunch") meal or six dollars in lieu thereof. If the employee ceases work at his scheduled quitting time, no additional meals will be paid.

Example: a) An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 4:00 a.m. and works until his scheduled quitting time. The employee is due "breakfast" and "lunch."

Example: b) An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 5:00 a.m. and continues to work through his schedule until 6:30 p.m. The employee is due three meals "breakfast", "lunch" and "supper".

3. If an employee is called in for unscheduled work more than four hours before his scheduled starting time and works into his scheduled shift, he will be furnished a meal or six dollars in lieu thereof for each full four hour period worked prior to the scheduled starting time of the shift. The employee will also be furnished the mid-shift ("lunch") meal or six dollars in lieu thereof. If the employee ceases work at his scheduled quitting time, no additional meals will be paid.

Example: An employee whose schedule is 7:00 a.m. to 3:30 p.m. is called in for unscheduled work at 1:00 a.m. and continues to work through his scheduled shift. The employee is due a meal at 5:00 a.m. He is also due the mid-shift ("lunch") meal.

4. If an employee is called in for unscheduled work and works over four hours, and the unscheduled work ends prior to the employee's scheduled shift, he shall be furnished a meal or six dollars in lieu thereof for each continuous four hour period worked.

Example: An employee is called in for unscheduled work at 2:00 a.m. and works until 2:00 p.m. He is due a meal at 6:00 a.m., 10:00 a.m., and 2:00 p.m.

5. If an employee is given eight hours or more notice to report to work or if the employee is notified prior to leaving his duty station that he will be held over on his next scheduled shift, he will not be due meals. An employee given sufficient notice of the starting time for hours to be worked, but not given a designated quitting time, will receive meals as set forth in this Section as if no notice was given.

6. In addition to the provisions above, the following shall also apply for meals while the employee is on unscheduled overtime.

- a) An employee whose unscheduled work has continued and he will not arrive at the ET&S office within three hours of his scheduled quitting time shall be entitled to: receive payment in lieu of a meal as set out above; or stop on the way back to the ET&S office and eat a meal at the rate not to exceed 10 dollars and paid time to eat his meal not to exceed 30 minutes.
- b) Time taken to eat (paid and unpaid) will not be used in the calculation toward the next meal due the employee. Time taken to eat beyond 30 minutes will be unpaid. The meal stop shall be used as reimbursement of one meal ticket.
- c) An employee who chooses to stop and eat shall notify the management of the ET&S Department. If the ET&S management cannot be reached, then the employee shall notify the Energy Control system supervisor of the stop.
- d) If an employee is called in for unscheduled overtime and works six hours or more, and if the unscheduled overtime work ends prior to the employee's scheduled shift, he will be permitted to stop on his way back to the ET&S office to eat a meal, as set out above in Paragraph 6.a).

7. Reimbursement for food purchase receipts or redemption of meal tickets will be monthly and may be paid in cash or by check.

8. The provisions in this Section are in no way intended to provide meals or meal money during "scheduled overtime." The intent of these Paragraphs is to provide the employee with the normal and regular meals that may be missed due to unscheduled work, not to provide additional meals.

## **SECTION 21. SUPERVISORS WORKING**

1. It is understood and agreed that no supervisor or foreman will take the place of any employee and perform production work except in an emergency, or for the purpose of instruction and training, or to assure proper performance of work, to protect Company property, or to ensure safety of employees.

## **SECTION 22. LEAVE OF ABSENCE**

1. By special written request from a seniority employee the Company in its sole discretion may grant a Personal Leave of Absence without pay for a maximum period of 30 days. Credit for Company seniority and employee benefit accrual during the granted Personal Leave of Absence shall not exceed the 30 day maximum.

2. An employee who is unable to work because of illness or injury may be granted a sick leave provided the employee furnishes the Company with a written statement from his physician verifying the sickness or injury. The employee may utilize his accumulated sick leave pay during the sick leave. The Company reserves the right to require a physical examination of the employee, at Company expense by a Company doctor, during any time of an authorized sick leave. If the employee is physically unable to return to his job classification or any other suitable job that he can be fitted by education, training or experience and in accordance with his departmental seniority, the employee will be determined to be eligible for long term disability. The qualifying period for long term disability is three months of continued disability resulting from a medically approved physical or mental condition. During absences covered by an authorized personal or work-related sick leave, credit toward seniority will continue as set forth in Paragraph 4.i) of Section 14. Credit toward other employee benefit accrual will continue for a period up to the employee's accumulated seniority not to exceed one year.

3. An employee who fails to return to work at the termination of his Personal Leave of Absence or sick leave will be treated as a voluntary quit.

4. Upon return to work, an employee shall be reemployed at his former job or at a job in line with his seniority, provided the employee can perform the job without training but receiving adequate instruction, and to a job which carried a rate of pay equal to or as near that of his former job as possible, provided there is such work available.

5. It is the Company's intent that the medical leave provisions shall be consistent with and in full compliance with the FMLA.

### **SECTION 23. SICK LEAVE PAY**

1. Commencing with the date of employment, all employees on the active payroll shall accumulate sick leave pay at the rate of eight hours at regular (straight-time) rate for each calendar month of continued employment. Accumulated sick leave will be payable only when a seniority employee is absent from and unable to work his scheduled work days due to non-occupational sickness or injury. In no event will sick leave be paid in excess of sick leave accrued at the time the absence occurs. During the probationary period an employee shall not be eligible for sick leave pay.

2. Although an employee may accrue an unlimited amount of sick leave, in the case of illness or injury he will not be allowed to take more than 13 weeks sick leave in any one continuous period after which he will be eligible for long term disability.

3. Personal illness shall mean an employee being unable to work due to a sickness, or accidental personal injury not arising from participation in outside gainful occupation or unlawful activities and shall specifically exclude injury arising out of or in the course of employment with the Company.

4. The Company reserves the right to have an employee examined by a doctor of its choice concerning the verification or continuation of the employee's illness, injury, or surgery. If an employee is instructed by Management that verification is needed, such verification will be at Company expense and the physician will be designated by the Company. An employee who fails to satisfactorily verify his reason for absence for the entire period or who refuses or fails to submit the verification as instructed, will not be paid and will be subject to discipline.

5. Accumulated sick leave will not be paid to employees leaving for any reason, the employ of the Company.

6. When an employee is unable to report for work due to a sickness or injury as defined above, he must report this fact to his immediate supervisor or other management personnel at the earliest possible time, but in no event later than 15 minutes prior to the scheduled time to commence work, otherwise the employee will receive no sick leave allowance for the day.

7. The Company is aware that there are times when absences and extended leaves associated with personal or work-related sickness or injury are not known in advance. However, when such absences are known in advance, the employee should promptly notify the Company as to the time and date of a physician's appointment. For absences of a longer period of time, the employee should promptly notify the Company as to the beginning date and anticipated duration of the leave. The intent here is to keep the Company informed in advance so that supervision can plan and schedule work in the most efficient manner.

8. Employees receiving sick pay under the provisions of this Section shall receive holiday pay in lieu of sick pay in the event a holiday falls during such sick leave period.

9. For absences of three or more consecutive working days, a satisfactory medical doctor's certificate must be presented.

#### SICK LEAVE PAY OPTIONS

10. An employee who needs to be absent from work due to a non work-related illness or injury may, at his option, use accumulated sick leave as set out below:

- a) He may receive full sick leave pay at his base wage rate in effect on the day of absence, provided he furnishes the Company with a medical doctor's certificate satisfactorily verifying the need for the absence.
- b) He may receive sick leave pay at 80 percent of his base wage rate in effect on the day of absence without submitting a medical doctor's certificate. This option may be used a maximum of two days per calendar year and for a period not to exceed two consecutive work days.
- c) In lieu of receiving pay as set forth in a) or b) above, an employee may be absent for up to two consecutive days and elect to receive no pay.

#### SERIOUS ILLNESS OF EMPLOYEE'S SPOUSE OR DEPENDENT CHILD

11. Accumulated sick leave may be utilized by employees when a spouse or dependent child is:

- a) Seriously ill or injured,
- b) In the hospital or having out-patient surgery or treatment,
- c) Recovering at home from an illness, injury, or surgery.

12. In all absences associated with the spouse or dependent child, the employee must present a written medical doctor's certificate satisfactorily verifying the need for the employee's presence, the nature of the relative's illness, injury, or surgery and the starting and ending dates of the absence. An employee who fails to satisfactorily verify his reason for absence, or who refuses or fails to submit the verification as instructed, will not be paid and will be subject to discipline.

13. The maximum utilization of accumulated sick leave for incidents of serious illness, injury, or surgery to the employee's spouse or dependent child shall not exceed five days [40 straight-time hours] in any calendar year. In the event a serious illness, injury, or surgery to the employee's spouse or dependent child requires the employee to be absent from work for more than 15 scheduled straight-time work days during a calendar year, the employee

may utilize his accumulated sick leave to cover absences beginning with the 16th day. A doctor's statement is required which satisfactorily verifies the need for such long term absence.

#### PARTIAL SICK DAY ABSENCES

14. Employees may use accumulated sick leave for partial sick day absences for legitimate medical reasons, provided that all provisions set out below are met:

- a) Accumulated sick leave may be used in increments, subject to the employee's discretion, of up to four full straight-time hours (five full straight-time hours if on a four 10-hour day schedule). Partial sick day absence may be used for personal illness or off-the-job injury, or for medical and dental appointments of the employee and eligible dependents.
- b) To receive pay for a partial sick day absence, an employee must give at least 16 hours notice of the absence prior to the starting time of his scheduled straight-time shift, and present upon return to work a medical doctor's certificate verifying the illness or injury.
- c) If an employee becomes sick while at work and must leave work the notice requirement will be waived, and the employee will be compensated for the full period of sick day absence. The medical doctor's certificate verifying the reason for absence is also waived unless the employee is instructed before leaving work that verification of his partial day absence is needed.
- d) Each partial sick day absence will be charged one-half of an occurrence under the Company's Absenteeism and Tardiness Control Policy.

#### SECTION 24. WORKERS' COMPENSATION PAY

1. A regular full-time employee who is absent from work because of an industrial illness or injury shall have his lost wages reimbursed at a rate of 75%, commencing on the fourth consecutive full working day of the absence. Pay will be computed at the employee's base straight-time rate in effect at the onset of the illness or injury, on the basis of his 40 hour work week, and exclusive of shift premium or any other premium pay.

2. The 75% reimbursement program remains effective for a maximum of 13 weeks, provided the employee remains on a verifiable work related disability. Thereafter, the maximum reimbursement due an employee off on a verifiable extended work related illness or injury, shall be a maximum of 66 2/3% of the employee's base straight-time rate in effect at the onset of the illness or injury. The 66 2/3% maximum benefit is paid jointly under the terms and conditions of Workers' Compensation and the Long Term Disability Policy.

3. If an illness or injury occurs on the job, the Company must be notified immediately and the illness or injury must be verified by a medical doctor's certificate.

4. If an employee is absent for eight or more consecutive working days for an industrial illness or injury, he shall be compensated as set forth above, for the first three working days of the absence.

5. This benefit will continue as long as the employee remains disabled and eligible for Workers' Compensation from the insurance carrier. Thereafter, additional benefits are payable under the terms and conditions as set forth in the Long Term Disability Policy.

6. Successive disabilities separated by less than 10 consecutive working days of regular full-time work will be considered as the same disability, unless the subsequent disability is due to a different cause.

7. An employee shall not lose any straight-time pay for a partial day absence due to an industrial illness or injury.

8. An employee who fails to return to work at the termination of his Workers' Compensation leave will be treated as a voluntary quit.

9. The Company reserves the right to have an employee examined by a doctor of its choice concerning the verification or continuation of a work-related illness or injury.

#### **SECTION 25. PERSONAL DAY PAY**

1. Each seniority employee on the active payroll shall have two personal days each calendar year. The employee will be paid eight hours (10 hours if on a four 10-hour day schedule) at his straight-time rate in effect on the date a personal day is taken.

2. The absence for a paid personal day shall be a non-chargeable occurrence under the Company's Absenteeism and Tardiness Control Policy.

3. When an employee needs to take a personal day, he should report this fact to his immediate supervisor or other management personnel at the earliest possible time, but in no event later than 15 minutes prior to the scheduled time to commence work, otherwise the employee will receive no personal pay for the day and the absence becomes a chargeable occurrence.

4. The pay for a personal day does not come off an employee's accumulated sick leave balance.

5. An unused personal day cannot be carried over to the next calendar year. For any personal day not taken by November 30, the employee shall receive eight hours pay (10 hours if on a four 10-hour day schedule) at his straight-time rate in effect on that date.

6. Paid personal days may be taken up to and including November 30. However, a paid personal day cannot be taken on a Saturday, Sunday, or a holiday. (A personal day is not a holiday.) The "cash-out" received for an unused personal day does not count toward overtime.

7. A probationary employee is entitled to the paid personal days if he completes his probation period prior to November 30. If he completes his probation period on November 30, he is entitled to the "cash out" of the personal days.

#### **SECTION 26. BEREAVEMENT LEAVE**

1. In the event of a death in the employee's immediate family, the employee will be granted four consecutive calendar days off without loss of pay from the straight-time work days he would have worked, provided one of the days absent is the day of the funeral.

The immediate family is defined as:

- a) spouse
- b) parent or stepparent (the bereavement benefit shall be payable to the employee for one mother and one father during employment with the Company)
- c) spouse's parent or stepparent (the limitation as set out for the employee's parent shall also apply)
- d) employee's brother, sister, half-brother, or half-sister
- e) employee's children or the children of the spouse, provided that they are stepchildren who live or who have lived in the employee's home in a normal parent/child relationship

2. In case of a death of an employee's grandparent, grandchild, brother-in-law, sister-in-law, son-in-law or daughter-in-law the employee will be granted three consecutive calendar days off without loss of pay from the straight-time work days he would have worked, provided one of the days absent is the day of the funeral.

3. In case of a death of a stepchild not related to the employee's current spouse, the employee will be granted one day off without loss of pay from the straight-time work day he would have worked provided:

- a) the day absent is the day of the funeral, and
- b) the stepchild lives or has lived in the employee's home in a normal parent/child relationship

4. It is an employee's option when he starts his bereavement leave, provided one of the days is the day of the funeral, and provided he gives advance notice to supervision of his days of absence.

5. An employee will receive eight hours straight-time pay (10 hours if on a four 10-hour day schedule) for each of the bereavement leave days that is a scheduled straight-time work day. In addition, if he is scheduled to work on a Saturday or Sunday, the employee will be allowed off for bereavement leave, without pay.

6. Bereavement leave benefit in all cases is contingent upon the honest reporting of the relative that has passed away and the employee's attendance at the funeral.

7. Only those step-relatives specifically identified above are covered by bereavement leave.

## **SECTION 27. JURY DUTY**

1. Employees serving on jury duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such jury duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

2. An employee who is required to report for jury duty before noon shall, upon request and notification to his supervisor, be excused from reporting for work prior to reporting for jury duty and shall be required to return to work only if released from jury duty at, or prior to, the expiration of four hours from his scheduled starting time (six hours from his starting time if on a four 10-hour day schedule).

3. An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of subpoena.

4. The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for jury duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

## **SECTION 28. HEALTH AND SAFETY**

1. A physical examination is required before hiring and may be required during an employee's employment at the discretion of the Company.

2. The Company will continue its present practice in regard to maintenance of proper housekeeping, safety equipment, sanitary health and safety protection for all employees.

3. The Union and the employees agree to cooperate fully with the Company in order to promote safety in all work locations by the observance of all safety regulations and by performing their work in a safe and careful manner, at all times. Employees will promptly report unsafe conditions or defective equipment to their supervisor. There will be safety meetings and copies of the meeting minutes will be forwarded to the Union's Business Manager. The chief steward will be the safety representative and will meet with the Manager of Transmission, or his designee, once a month for the discussion of safe work practices and conditions.

4. In case of a work related injury, regardless of how small, the employee must notify his supervisor. In case of a work related injury that results in lost time from work or requires medical treatment other than first aid, the employee must complete the Employer's First Report of Injury as required by OSHA. Copies of the Employer's First Report of Injury will be forwarded to the Union's Business Manager.

5. The Company shall distribute to all employees a Safety Manual for their guidance and instruction as to safe work practices. Every employee shall become familiar with the rules of the Safety Manual as they apply to his work activities. While the rules of the Safety Manual will cover as many working situations as possible, it should be understood that it is impossible for the manual to cover all situations. The Company will, when it is necessary, establish additional safety rules and regulations which will be distributed to all employees. The Company will forward to the Union's Business Manager advance notice of any new safety rules.

6. In conjunction with 49CFR (Code of Federal Regulations) 391.41 through 391.49, the Company will pay for all testing and licensing expenses associated with employees obtaining and retaining a DOT (Department of Transportation) Operators License.

7. The Company will reimburse each employee \$75.00 for safety shoes once a calendar year. Steel toed caps for shoes will not be acceptable. The Company will also reimburse \$75.00, once a calendar year, towards the purchase of lineman's climbing boots for any employee whose work for the Company necessitates the purchase of such boots. Receipt of purchase is required for any reimbursement under this Paragraph. Employees shall have the option to combine two calendar years for a single purchase (four years if for lineman's boots). The employee shall declare his option when the receipt is submitted.

8. The Company will continue to furnish the uniforms to be provided in the Company's clothing policy regarding exposure to energized circuits. The Company will also furnish T-shirts bearing the Company logo that comply with the clothing policy and can be worn with or without the uniform shirt. The T-shirts are to be laundered by the employee. The clothing furnished by the Company under this provision is required to be worn by the employee, except he may wear denim jeans in lieu of the uniform pants, and he can choose whether or not to wear the T-shirt with the uniform shirt.

## **SECTION 29. EMERGENCY RESCUE TEAM**

1. All Emergency Rescue Team (ERT) members shall meet and maintain the required physical standards set out in the Company's Emergency Rescue Team Policy. ERT members will be expected to respond to hazardous chemical spill and confined space emergencies where employees are in need of being rescued.

2. The ERT shall be staffed on a volunteer basis.

3. The Company shall provide training for rescue team members as stated below:

a) Three days of initial training for employees joining the rescue team.

b) Eight hours of training which includes at least one drill per year for each ERT member.

- c) Any additional training required by ERT members to acquire or maintain skills sufficient to perform emergency rescues or training required to acquaint ERT members with new equipment will be conducted on an as needed basis, as determined by the corporate safety and training coordinator.

4. Injuries that result from an ERT member's rescue efforts, while at work, are covered by Workers' Compensation.

5. All volunteers for the ERT will be accepted on the basis of bargaining unit seniority. However, employees who hold positions outside of the Company at the time they volunteer such as volunteer firemen, policemen, emergency medical technicians, etc. will be given priority selection. The selection process for this group will also be based on bargaining unit seniority.

6. Employees who volunteer for the ERT shall do so with the understanding that they must remain on the ERT for a minimum of one year. It is understood by the parties that an employee who has an unknown medical condition may volunteer and be accepted into the ERT. Upon discovery of a condition that disqualifies an employee from being an ERT member, the employee shall be allowed to exit the ERT without completing the one year minimum service requirement.

7. Employees interested in withdrawing from the rescue team may do so after the minimum one year of enrollment, provided 60 calendar days written notice is submitted to the Company.

8. ERT members shall be identified by either a special hard hat or insignia.

9. Employees selected for the ERT who have passed the physical examination required to be an ERT member shall earn additional vacation days, as set out below:

- a) One vacation day will be credited to the employee's vacation account following the successful completion of the initial three days of rescue training. Thereafter,
- b) Beginning either June 30 or December 31, depending upon when the employee became an ERT member, one additional vacation day will be credited to the employee's vacation account following the completion of six \* months of service.

Example: An employee who completes the rescue training on December 1, 1998, will be credited with one vacation day. Following the completion of six months of service (June 30, 1999) as an ERT member, one additional vacation day will be credited to the employee's vacation account. This process of crediting an employee's vacation account with one vacation day will continue each June 30, and each December 31, provided the employee remains an ERT member.

\*The first time period for earning an additional vacation day typically will be longer than six months. However, the first vacation day earned by joining the ERT offsets this additional time.

- c) Vacation days earned by being an ERT member will be credited to the employee's regular vacation account and may be used or paid to the employee upon termination, resignation, or retirement, according to the Vacations section of this Agreement.

10. The Union or the Company may withdraw from this ERT Section in its entirety at the expiration of this Agreement.

## SECTION 30. VACATIONS

1. All employees must be continuously employed on the active payroll as full-time employees, by January 1 of each current year, to receive any vacation pay. The vacation year shall be the calendar year.

2. The Company will grant paid vacations in accordance with the following schedule:

Length of Continuous Service As of January 1 of the vacation year	Hours Paid At Straight-Time
a) Less than 12 months continuous service	8 hours per full month up to a maximum of 80 hours
b) More than one year but less than six years continuous service	80 hours
c) After six years continuous service	88 hours
d) After seven years continuous service	96 hours
e) After eight years continuous service	104 hours
f) After nine years continuous service	112 hours
g) After 10 years continuous service	120 hours
h) After 11 years continuous service	128 hours
i) After 12 years continuous service	136 hours
j) After 13 years continuous service	144 hours
k) After 14 years continuous service	152 hours
l) After 15 years continuous service	160 hours

3. "Continuous service" in this Section is defined as time actually spent performing productive work for the Company and does not include time away from work for any cause or reason whatever, except approved leaves of absence or vacations.

4. Employees eligible to receive vacation benefits under this Section who resign, retire, terminate, or are laid off, shall receive pay in lieu of vacation benefits accumulated to the time of separation on the following basis:

- a) They shall receive pay for one-twelfth (1/12) of the applicable vacation hours earned for each month worked during the current vacation accrual year. The vacation accrual year is the calendar year commencing with each January 1 and ending December 31. A month's work will be defined as any calendar month in which the employee works 120 hours.
- b) In order to be entitled to any pay under this Paragraph, all persons who resign or retire must give proper notice by submitting a "resignation notice" to his supervisor at least two weeks (14 calendar days) prior to the desired date of termination or separation. Employees who fail to submit proper notice will forfeit all accrued vacation entitlement.

5. All discharged employees will receive pay for vacation accrued prior to the year of termination.

6. All vacation requests are to be turned in by February 1. The Company will post vacation schedules by March 1. All vacation requests turned in after February 1 will be on a first come, first serve basis. Vacations will be granted based on employees' bargaining unit seniority provided the Company maintains the proper balance of skills, experience and job knowledge.

7. An employee will ask his supervisor before his vacation commences about his work schedule (shift, starting and quitting times) for the first scheduled work day upon his return from vacation. If it is necessary to change an employee's work schedule while he is on vacation, the change will be made in accordance with the 12 hour notice provisions of the Hours, Overtime and Premium Pay section of this Agreement.

8. Subject to the approval of the employee's supervisor, employees will be permitted to trade vacation periods with other employees within their job classifications.

9. A maximum of 160 hours vacation credit may be carried from one calendar year to the next. Vacation credit is accrued in the calendar year prior to the calendar year in which it can be used. If an employee foregoes his vacation at the request of the Company, the Company shall in lieu thereof pay the employee his vacation pay over and above his ordinary pay.

Example: An employee with five years of continuous service has 160 hours vacation credit accumulated on December 31. On the following January 1 this employee has a total of 240 hours of vacation credit available for use in the new calendar year. (160 hours "carryover" plus 80 hours accrued during previous year equals 240 hours available in the new calendar year.) This employee can use all 240 hours during this new calendar year if it is mutually agreeable with his immediate supervisor. If this employee fails to use 80 hours vacation time during this new calendar year, he will lose all hours above 160 on December 31 since this is the maximum allowable for carryover into the next calendar year.

### **SECTION 31. HOLIDAYS**

1. All active, full-time regular employees with seniority shall receive eight hours pay at their straight-time rate in effect on the day of the holiday.

2. An employee who works on a day observed as a holiday shall be compensated as follows:

- a) He shall be paid for all hours worked on the holiday at a rate of time and one-half his straight-time rate in effect on that day.

b) He shall receive eight hours holiday pay at his straight-time rate in effect on that day.

3. When an employee works temporarily upgraded on a day observed as a holiday, he will receive holiday pay, as set out above, at the appropriate temporary upgrade rate.

4. If an employee is scheduled to work on a holiday and fails to work, he will not be paid for the holiday unless his absence is excused by the Company.

5. An employee that does not work the holiday shall receive holiday pay under the following conditions:

a) He must work or receive pay for all the hours of his scheduled shift on the last work day preceding such holiday(s), and he must work or receive pay for all the hours of his first scheduled shift immediately following the holiday(s).

b) If an employee is absent on one of the qualifying days for a reason that is non-payable under the provisions of this Agreement, such absence will not result in the loss of holiday pay if the reason is substantiated by the employee and accepted by the Company.

c) No holiday pay is due an employee who is absent on both of the qualifying days for a non-payable reason.

d) If an employee is tardy and the Company does not invoke Paragraph 17 of Section 19, the employee shall receive holiday pay.

e) Holiday pay is not paid an employee on disciplinary suspension on both of the qualifying days. The holiday(s) is counted as part of the suspension period.

f) Holiday pay is not paid an employee who is on long term disability on both of the qualifying days.

g) Holiday pay is not paid in lieu of worker's compensation pay, however holiday pay is paid in lieu of sick pay.

6. During this Agreement there shall be 10 paid holidays as follows:

New Year's Day	Veteran's Day
Good Friday	Thanksgiving Day
Memorial Day	Friday after Thanksgiving
Independence Day	Christmas Eve
Labor Day	Christmas Day

7. In the event a holiday occurs on any employee's scheduled day off, the preceding scheduled work day (if in the same pay period) will be observed as the holiday.

8. In the event a holiday occurs on any employee's scheduled day off at the beginning of the pay period such that Paragraph 7 cannot be applied, the next scheduled work day will be observed as the holiday.

9. Employees assigned to work a four 10-hour day work week shall receive 10 hours holiday pay for any holiday that occurs in that work week; and in that case, all provisions of this Section that refer to eight hours holiday pay shall apply to 10 hours holiday pay.

## SECTION 32. HEALTH AND WELFARE PLANS

1. The details covering such matters as eligibility, coverage continuation, benefits and covered services, deductibles, exclusions and limitations, coordination of benefits, termination of coverage, conversion privileges, and all other terms and provisions of the plans referred to in this Section shall be as specifically provided or set out in the plan documents.

### MEDICAL INSURANCE – ACTIVE EMPLOYEES

2. Each employee is entitled to the group health coverage provided to, and on the same basis as, all other regular full-time employees of the Company.

3. The Company and the employees will co-share the cost of the medical premiums. The employee's contribution to the cost of coverage will depend on the coverage he has. The monthly employee contribution percentage and fixed amounts in effect on October 14, 2006, will remain in effect until January 1, 2007. The monthly employee contribution effective January 1, 2007, will be eight percent of the cost, but no more than the following:

Employee Only	\$43.00
Employee and Spouse	84.00
Employee, Spouse, and Child(ren)	110.00
Employee and Child(ren)	77.00

The employee's contribution may be made through payroll deduction on a pre-tax basis.

### MEDICAL INSURANCE – EARLY RETIREES

4. Group medical coverage is available for employees who retire between the ages of 62 and 65. The Company and retiree will co-share the cost of the medical premiums on an 85/15 basis (85% Company, 15% retiree) until eligibility for coverage ceases at age 65. Coverage is also available for the retiree's spouse during the period of time that the retiree is between the ages of 62 and 65. The cost to the retiree and/or spouse for the spouse's coverage is 15% if the spouse is between the ages of 62 and 65, and 75% if the spouse is less than 62.

### MEDICAL INSURANCE – DISABLED EMPLOYEES

5. If an employee becomes disabled as a result of an injury or an illness while employed by the Company, group health coverage will be provided for him on the following basis:

- a) Coverage will be provided for the first 12 months of disability, beginning with the first day of disability (the day following the last day worked), with the employee paying the lesser of eight percent of the cost, or the fixed amount set out in Paragraph 3 above.
- b) After 12 months of disability, coverage will be provided on an 85/15 co-shared basis, with the employee paying 15 percent of the monthly premium.

6. The Company's insurance will provide primary coverage until the disabled employee becomes eligible for Medicare as a result of his disability, at which time the Company will provide supplemental or secondary coverage. To be eligible for the Medicare supplemental coverage provided by the Company, the disabled employee must enroll in Medicare Part B. The cost to the disabled employee for the supplemental coverage is 75 percent of the Medicare supplement premium rate, less \$25.00.

7. The Company's applicable health coverage for the disabled individual will continue for the duration of the disability regardless of his employment status with the Company; provided that the health coverage will terminate when the individual (i) reaches age 65, (ii) recovers from the disability, (iii) accepts other employment, (iv) ceases to pay the required monthly premiums, or (v) can no longer provide proof of disability.

8. If an employee who becomes disabled has dependent coverage as of the first day of disability, the coverage may be continued on the same basis as set out in Paragraph 5 above. Dependent medical coverage may continue up to the fifth anniversary of the date the employee qualified for long term disability, or until the employee's earlier termination of employment. Any continuation of coverage thereafter will be that available under COBRA, except that the amount to be paid for spousal coverage shall be that called for under Paragraph 4 above if the employee is between the ages of 62 and 65 on the date that dependent coverage would terminate but for COBRA.

#### OTHER INSURANCE

9. Prior to May 1, 2008, each employee is entitled to the life insurance and accidental death and dismemberment (AD&D) insurance in effect for him and his dependents as of the commencement date of this Agreement, the cost of which is to be borne by the Company and the employee in accordance with the provisions of the agreement in effect between the Company and the Union on April 14, 2008. Effective May 1, 2008, the Company shall provide employee life and AD&D insurance, with the amount of life insurance equal to two times the employee's annual base pay, and the amount of AD&D insurance equal to the life insurance amount. The Company shall also provide \$10,000 of life insurance on the employee's spouse and each dependent child, and \$100,000 of business travel accident coverage on each employee. The cost of the insurance effective May 1, 2008, shall be paid by the Company. Each employee is also entitled to the dental insurance in effect for him and his dependents as of the commencement date of this Agreement. The cost of dental insurance on the employee is paid by the Company. Dependent dental coverage is optional, and the cost is co-shared by the Company and the employee on an 80/20 basis (80% Company, 20% employee).

10. For an employee who becomes disabled, the life, AD&D, and dental insurance provided for him and/or his dependents will or may continue for one full year, beginning with the first day of disability. Thereafter, dental, AD&D, and dependent life insurance will cease, and the employee's life insurance will continue only where approved by the carrier.

#### LONG TERM DISABILITY

11. The Company will pay the entire cost of long term disability insurance that provides the same level of benefits in effect as of the commencement date of this Agreement, provided that the maximum monthly benefit will not be less than \$4,000 for a disabled employee whose last day worked prior to disability is on or after May 1, 2008.

12. An employee on long term disability must become eligible for Social Security disability benefits as of the second anniversary of the date he qualified for long term disability, or be in the process of appealing a Social Security benefit denial, if he is to continue receiving long term disability benefits on or after that date. If a decision on the appeal in process has not been rendered as of the two year expiration date, the long term disability benefit will decrease by the amount the employee would otherwise be entitled to receive from Social Security. If the employee later receives a favorable decision on the appeal, the long term disability benefit will continue as set out in the plan document. If the employee loses his appeal, his coverage will cease and if he is unable to return to work at that time, he shall be terminated. The long term disability provisions set out in this Paragraph shall not apply to any employee on long term disability as of the commencement date of this Agreement, who has not already become eligible for Social Security disability benefits.

### **SECTION 33. RETIREMENT AND SAVINGS PLANS**

1. All employees who meet the eligibility requirements set out in the Bargaining Employees Retirement Plan will become members of that plan, which provides employees with an unreduced accrued benefit upon early retirement on or after the first day of the month coincident with or following their 62<sup>nd</sup> birthday. The Company will pay the entire cost of the plan.

2. Credited service for purposes of calculating benefits under the retirement plan, for employees who become and remain totally and permanently disabled, shall include the period from the date the employee became eligible for long term disability benefits to the fifth anniversary of that date; provided that this provision shall not provide credited service in excess of the credited service to which he is entitled upon normal retirement or earlier termination of employment.

3. All employees who meet the 12 consecutive month and 1,000 hours of service requirement set out in the Bargaining Employees Savings Plan will be eligible to participate in that plan. The Company will match 60 percent of the first six percent of an employee's base pay that he elects to have the Company redirect and contribute on his behalf to the plan.

### **SECTION 34. BULLETIN BOARDS**

1. The Company shall provide bulletin boards to be used for the posting of Union notices of elections, meetings, appointments, and Union recreational and social affairs. Prior to posting, all materials must be approved by the Human Resources Department or the chief steward may have materials approved by the Manager of Transmission. There shall be no posting by employees of pamphlets, advertising or political materials, notices of any kind or literature upon Company property.

### **SECTION 35. ET&S VISITATION**

1. An accredited Union representative may visit ET&S at reasonable times during working hours. The representative will notify the Company prior to the visit and will secure permission from the Human Resources Department prior to the visit, and such visits will not be permitted if they interfere with the operations of ET&S. Such visits shall be limited to participation in the adjustment of a pending grievance as provided for in the grievance procedure under this Agreement, or to make a physical inspection of ET&S operations necessary to process a pending grievance. Such visits will not be permitted if they are abused or if they interfere with production or with employees while at work.

### **SECTION 36. SEPARABILITY**

1. If any provision of this Agreement is invalidated by legislation or by decision of a court of competent jurisdiction, such invalidation shall apply only to the provision or provisions expressly invalidated, and all remaining portions of this Agreement shall remain in full force and effect. The Company and the Union shall meet to renegotiate the invalidated provision or provisions.

### **SECTION 37. HOURLY WAGE RATES AND LABOR GRADE CLASSIFICATION ASSIGNMENTS**

1. All basic hourly wage rates paid by the Company to bargaining unit employees in the respective labor grades are listed below.

Effective 10/15/07 – hourly wage rates from October 15, 2007 through April 14, 2008.

Effective 04/15/08 – hourly wage rates from April 15, 2008 through October 14, 2008.

LABOR GRADE 1

	First Step	Second Step	Top Step
10/15/07	\$25.79	\$26.86	\$27.88
04/15/08	\$26.18	\$27.26	\$28.30

Classifications: Senior Technician, Senior Lineman, Senior Equipment Mechanic, Right-of-Way Maintenance "A"\*

\*Advancement to a Labor Grade 1 Senior Journeyman position shall occur only through the job bid and request for transfer provisions.

LABOR GRADE 2

	First Step	Second Step	Top Step
10/15/07	\$21.96	\$23.47	\$25.31
04/15/08	\$22.29	\$23.82	\$25.69

Classifications: Technician, Equipment Mechanic, Lineman

LABOR GRADE 3

	First Step	Second Step	Top Step
10/15/07	\$21.96	\$22.72	\$23.47
04/15/08	\$22.29	\$23.06	\$23.82

Classifications: Storekeeper, Right-of-Way Maintenance "B"

LABOR GRADE 4

	First Step	Second Step	Top Step
10/15/07	\$19.21	\$19.87	\$20.52
04/15/08	\$19.50	\$20.17	\$20.83

Classifications: Assistant Storekeeper, Groundman, Utility

LABOR GRADE 5

	First Step	Second Step
10/15/07	\$16.71	\$17.92
04/15/08	\$16.96	\$18.19

Classification: Laborer

**APPRENTICE LINEMAN - EIGHT PERIODS**

Period	% of Top Step Lineman Rate	Minimum Cumulative Hours
1 <sup>st</sup> Period	55%	0-1000
2 <sup>nd</sup> Period	60%	1000-2000
3 <sup>rd</sup> Period	65%	2000-3000
4 <sup>th</sup> Period	70%	3000-4000
5 <sup>th</sup> Period	75%	4000-5000
6 <sup>th</sup> Period	80%	5000-6000
7 <sup>th</sup> Period	85%	6000-7000
8 <sup>th</sup> Period	90%	7000-8000

In addition to the minimum cumulative hours, advancement to the next consecutive period within the apprenticeship program requires satisfactory progress/performance on the job, and satisfactory completion of related classroom training.

2. The Company, at its discretion, may designate one or more bargaining unit employees as crew leader(s). Crew leaders shall be selected from employees at the top step in Labor Grade 1, and shall receive pay at a rate equal to 104% of that top step. In addition to the tasks performed as employees in their senior journeyman classifications, crew leaders, in cooperation with their immediate supervisor and the Manager of Transmission, shall be responsible for the safe and efficient management of their crews. Crew leaders shall have no authority to discipline employees. When a crew leader is absent from work, the Company may temporarily upgrade another Labor Grade 1 top step employee to serve as crew leader. The decision to fill a crew leader position, the employee selected from those at the top step in Labor Grade 1, and the decision to remove an employee from a crew leader position, will be at the Company's discretion. An employee offered the position of crew leader may refuse to accept. An employee designated as crew leader may choose to resign the position.

**SECTION 38. STEP RATE PROGRESSION**

1. All employees will progress to the next step rate on his classification anniversary date, until he reaches the top rate of his Labor Grade, provided he is qualified to do the job.

**SECTION 39. ESTABLISHED LINES OF PROGRESSION**

1. Employees will progress through the established lines of progression set out below within the following departments: right-of-way maintenance, equipment maintenance, substations, lines, metering, warehousing, and communications.

**Right-of-Way Maintenance**

1. Maintenance "A" (R/W)
2. Maintenance "B" (R/W)
3. Utility (R/W)

**Equipment Maintenance**

1. Senior Mechanic (Equipment)
2. Mechanic (Equipment)
3. Utility (Equipment)

Substations

- 1. Senior Technician (Substation)
- 2. Technician (Substation)
- 3. Utility (Substation)

Lines

- 1. Senior Lineman
- 2. Lineman
- 3. Groundman

Metering

- 1. Senior Technician (Metering)
- 2. Technician (Metering)
- 3. Utility (Metering)

Warehousing

- 1. Storekeeper
- 2. Assistant Storekeeper

Communications

- 1. Senior Technician (Communications)
- 2. Technician (Communications)
- 3. Utility (Communications)

Laborers

- 1. Laborer <sup>a)</sup>

a) Laborers are not in an established line of progression.

**SECTION 40. APPRENTICESHIP AND TRAINING**

1. The Company and the Union agree to the establishment of the classification of apprentice lineman. The Company's standards of apprenticeship (Apprenticeship Standards) shall be registered with the Bureau of Apprenticeship and Training, and each apprentice lineman (hereinafter "apprentice") shall be registered with the Kentucky Department of Labor.

2. The Company shall be responsible for the training of apprentices.

3. The first person assigned to a job site requiring the skills of a journeyman lineman (lineman or senior lineman) shall be a journeyman lineman (hereinafter "journeyman").

4. The Company's line and warehouse supervisor is the person designated in the Apprenticeship Standards to supervise the apprentice (the "immediate supervisor") and be responsible for his training and safety. An apprentice is to be under the supervision of the immediate supervisor or a journeyman at all times. This does not imply that the apprentice must always be in sight of the immediate supervisor or journeyman, or that they are required to constantly watch the apprentice. Supervision will not be of a nature that prevents the development of responsibility and initiative. Work may be laid out by the immediate supervisor or journeyman based on their evaluation of the apprentice's skills and ability to perform the job tasks. Apprentices shall be permitted to perform job tasks in order to develop job skills and trade competencies. The immediate supervisor and journeyman are permitted to leave the immediate work area without being accompanied by the apprentice.

5. Apprentices shall not supervise the work of others.

6. To help ensure diversity of training, apprentices shall be transferred on an equitable basis from one journeyman to another for job training.

7. Nothing in this Section or in the Apprenticeship Standards shall preempt in any way the provisions of this Agreement set out in Section 21.

8. Applicants for an apprentice position will not be solicited through job bids or transfers, but the Company, when preparing to fill the position, shall provide current bargaining unit employees the opportunity to apply prior to public advertising. To apply, the current employee must meet the qualifications provided in the

Apprenticeship Standards. Prior to placement in the apprenticeship program, the current employee shall be given the opportunity to complete climbing school prior to the Company posting his previous job. Upon completion of the climbing school, the employee may choose to enroll in the apprenticeship program (by signing the apprenticeship agreement with the Company) or return to his previous job. If the employee chooses to enroll in the program, he shall be subject to its provisions. He shall not have seniority status as an apprentice and shall cease to hold his previous departmental seniority. Although training to become journeyman linemen, apprentices are not in an established line of progression and do not have job bid or transfer rights.

9. Any bargaining unit employee employed in a classification other than apprentice, who enrolls in the apprenticeship program, shall retain his hourly rate of pay if it is more than the rate to which his credit for previous experience or training entitles him under the program. The employee in such case would retain his current pay rate until his progression in the apprenticeship program advances him to a higher rate.

10. The apprenticeship program may be deregistered upon the voluntary action of the Company by the Company's written request for cancellation to the registration agency (Bureau of Apprenticeship and Training). Upon deregistration of the program by the Company, or by the registration agency, the Union may voluntarily choose to rescind its agreement to the establishment of the apprentice lineman classification.

#### **SECTION 41. RESIDENCY REQUIREMENT**

1. All employees transferring into ET&S after October 22, 1991, shall have a place of residence within 20 miles of the ET&S office on Airline Road, Henderson, Kentucky, within six months after receiving a job transfer to ET&S. If the employee does not comply with this residency requirement within six months, he shall be terminated. If the employee complies with the residency requirement, and later changes his residence so that he no longer complies, his employment with the Company shall be terminated. The Company's new-hire residency requirement shall be as it sees fit, but shall not have a residency requirement more liberal than that set out above.

#### **SECTION 42. STANDBY PROVISION**

1. Employees assigned to be on standby for the purpose of receiving after-hours notification of system emergencies shall be paid one hour's straight-time pay at the top step hourly rate of Labor Grade 1 for the term of this Agreement, for each 24 hour period that the employee is on standby.

2. The departmental seniority overtime rotation list for the ET&S departments that utilize the standby provision shall be rotated every seven calendar days. The assignment of overtime and standby work shall be made from the senior journeyman overtime rotation list. The employee required to be on standby shall be the bottom senior journeyman on the overtime rotation list and such assignment shall begin at the start of the first shift on Monday and shall continue to the start of first shift the following Monday.

3. Employees assigned to be on standby shall be available for "beeper" or telephone contact at all times during the assignment and shall be able to promptly report to the ET&S office within a time frame not to exceed their normal commuting time. A standby assignment shall not be considered as an overtime assignment or commitment, for such assignment is to assure that someone can be contacted in the event no qualified employee can be contacted for the emergency work from the department's overtime lists.

4. Employees required to be on standby may trade out their assignment with another qualified senior journeyman. If a qualified employee trade-out cannot be arranged, the employee assigned the standby must be available for emergency calls as set out above.

## SECTION 43. OUT-OF-TOWN WORK

1. Employees required to work out-of-town shall receive a payment equal to 1.75 times the top hourly rate of Labor Grade 1 for the term of this Agreement, for each night that they are required to spend in lodging away from their home. Such payment will be made to cover all of the expenses incurred by the employee except for lodging, which will be paid by the Company. When returning to the ET&S office from out-of-town work, if the employee is not at ET&S within three hours following the end of the scheduled work shift, the contractual meal money provision shall be in effect. It is understood that "out-of-town" work shall be defined as any time an employee's work assignment requires him to spend the night at a place of lodging away from his own home.

2. When an employee is scheduled to work out-of-town he will be allowed a 30 minute lunch break without pay, unless a longer period is approved by supervision. Any additional time approved by supervision shall also be without pay. If the lunch break is extended beyond 30 minutes, the work day will be extended an equal amount of time.

3. When an employee is scheduled to work out-of-town, he shall be permitted to take his personal vehicle, provided he is not needed to drive a company vehicle to the out-of-town location. Mileage reimbursement will be at the Company's approved rate for no more than one round trip from the ET&S office to the lodging site per week.

4. The Company will provide transportation for the evening meal to employees who are required to work out-of-town, not to exceed 15 miles from his overnight lodging (30 miles when in Brandenburg, Kentucky area). Transportation will not be provided for entertainment, social, or recreational purposes.

5. An employee shall not take his personal day while working out-of-town except in case of personal or family emergency.

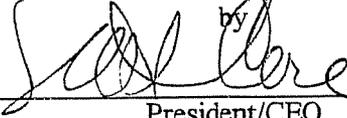
6. When an employee is required to work out-of-town, his work shall commence upon leaving his place of lodging for the job site, and shall end upon return to his place of lodging, or to the ET&S office on the last day of out-of-town work.

7. In addition to the daily per diem for out-of-town work, employees will be paid six dollars in lieu of a meal for unscheduled overtime starting with the seventh hour past the employee's scheduled quitting time and including the 11th hour, but not to exceed two per day.

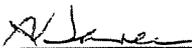
SECTION 44. IN WITNESS WHEREOF

1. IN WITNESS WHEREOF, this Agreement is entered into the 15th day of April 2008

BIG RIVERS ELECTRIC CORPORATION

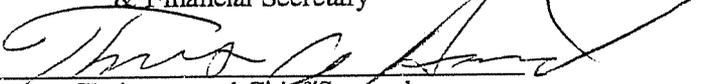
by  
  
\_\_\_\_\_  
President/CEO

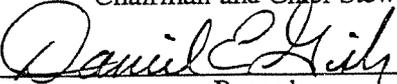
  
\_\_\_\_\_  
Vice President System Operations

  
\_\_\_\_\_  
Vice President Administrative Services

LOCAL UNION 1701, INTERNATIONAL  
BROTHERHOOD OF ELECTRICAL WORKERS,  
AFL-CIO

by  
  
\_\_\_\_\_  
Business Manager  
& Financial Secretary

  
\_\_\_\_\_  
Chairman and Chief Steward

  
\_\_\_\_\_  
Recorder

**RELATED  
INFORMATION  
SECTION**

MEMORANDUM OF UNDERSTANDING  
October 20, 1988

RE: Request For Waiver of Overtime

When offering scheduled or unscheduled overtime work, the Request For Waiver shall be in effect until the "offer process" has been exhausted. At such time, Management reserves the right to offer and assign such waived employees the overtime work.

When scheduled overtime work is being assigned, the Request For Waiver will not be in effect. When Request For Waiver employees are assigned overtime work, such assignments will be in reverse seniority order.

I. REQUEST FOR WAIVER

I hereby request to waive my rights to overtime work, scheduled or unscheduled, starting with my next scheduled workweek which begins on (date) \_\_\_\_\_.

This authorization shall remain in effect until I submit a written revocation.

Employee \_\_\_\_\_ Date \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

Management reserves the right to require such employees to work, by reverse seniority, if a qualified employee who has not waived his overtime rights cannot be contacted.

II. CANCELLATION OF WAIVER

I hereby request to have my name reinstated to the rotating overtime list starting with my next scheduled workweek, which begins on (date) \_\_\_\_\_.

Employee \_\_\_\_\_ Date \_\_\_\_\_

Approved by \_\_\_\_\_ Date \_\_\_\_\_

LETTER OF INTENT  
September 28, 1994

*(The following language is a repeat of that contained in the above referenced letter of intent as clarification of the 16 hours worked and 12 hour rest period set out in what is now Paragraph 19.14 of the labor agreement.)*

When calculating whether 16 hours has been worked in a 24 hour period or when applying the 12 hour rest period provision, the following rules apply:

- a) In the event an employee works 16 hours in a 24 hour period, the 12 hour rest period hours shall not be included in a subsequent 16 hours worked calculation.
- b) There is no pay due an employee who has been excused from and does not work the scheduled hours outside his 12 hour rest period. In respect to such non-premium hours, the employee may be excused from such hours of work without pay, provided Management approves the employee's request to go home and rest, rather than work. Or, if there is a concern by the Company because of the long hours worked for the safety of the employee and/or for his fellow workers, the Company may direct the employee to go home to rest, without pay, during the non-premium hours of the scheduled shift. If the employee is directed to go home, as set out herein, during scheduled overtime hours the appropriate contractual overtime cancellation notice must be applied.
- c) Time taken for meals outside of the employee's scheduled shift is restricted to "ample time only." Time taken for such non-scheduled meal breaks is included in the 16 hours worked calculation.

See attached chart for examples of how to calculate the 16 hours worked and 12 hour rest period.
---

The parties agree that "ample time only" is the necessary time for an employee to eat, but at no time shall the meal break exceed 20 minutes.

The parties agree also, for purposes of clarification of the 16 hours worked and 12 hour rest period provision, to add this Letter of Intent to the Related Information section of the labor agreement.



Chart A

John Doe's Weekly Schedule Posted Shift

Shift A Week Ending 7-15-93

Employee	Sun	Mon	Tues	Wed	Thur	Fri	Sat
Doe	SDO-2	8-4	8-4	8-4	8-4	8-4	8-4 SDO-1

John Doe actually works the following time for week ending 7-15-93.

Sunday = SDO-2, Off

Monday = 8 am until 2 am - Tuesday - unscheduled hold over

Note: Due to the unscheduled hold over, the 12-hour rest period starts at 12 pm Tuesday and lasts until 12 pm Tuesday.

Tuesday = Off work with straight time pay from 8 am - 12 pm;  
Works 12 pm - 4 pm  
8 am - 12 pm/ in work 12 pm - 4 pm

Wednesday = 8 am until 3 am Thursday - unscheduled hold over

Thursday = 8 am until 12 am Friday - unscheduled hold over

Friday = 8 am until 4 pm - Called in 6 pm until 2 am Saturday

Saturday = 8 am until 6 pm

How should John be paid?

Mon	8 am until 4 pm 8 hrs straight time	4 pm until 12 am 8 hrs time and 1/2		
Tues	12 am until 2 am 2 hrs double time	8 am until 12 noon 4 hrs straight time	12 pm until 4 pm 4 hrs straight time	
Wed	8 am until 4 pm 8 hrs straight time	4 pm until 12 am 8 hrs time and 1/2		
Thur	12 am until 3 am 3 hrs double time	8 am until 12 noon 4 hrs double time	12 noon until 4 pm 4 hrs straight time	4 pm until 12 am 8 hrs time and 1/2
Fri	8 am until 12 noon 4 hrs straight time	12 noon until 4 pm 4 hrs double time	6 pm until 12 am 6 hrs double time	
Sat	12 am until 2 am 2 hrs time and 1/2	8 am until 6 pm 10 hrs time and 1/2		

	Hrs Per Day	Time	Time and 1/2	Double
Mon	16	8	8	
Tues	10	8		2
Wed	16	8	8	
Thur	19	4	8	7
Fri	14	4		10
Sat	12		12	

MEMORANDUM OF UNDERSTANDING  
between  
BIG RIVERS ELECTRIC CORPORATION AND IBEW LOCAL UNION 1701

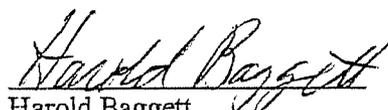
September 30, 1998

Big Rivers Electric Corporation (Big Rivers) and IBEW Local Union 1701 (Union) have had a successful relationship since the Union was certified as the exclusive bargaining representative in NLRB Case No. 25-RC-5955. The parties have been successful in negotiating several collective bargaining agreements covering production and transmission employees since the certification was issued.

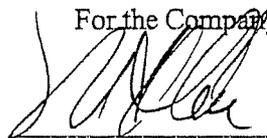
On July 17, 1998, Big Rivers entered into an agreement with Louisville Gas & Electric (LG&E) whereby the Big Rivers generating stations were leased to Western Kentucky Energy (WKE), a subsidiary of LG&E, for twenty-five (25) years. Some of the Big Rivers employees who operated and maintained these generating stations were employed by WKE, and WKE and the Union have entered into a collective bargaining agreement covering those employees. The collective bargaining agreement between WKE and the Union does not affect the collective bargaining agreement covering Big Rivers transmission division employees. However, the agreement between Big Rivers and the Union contains language and provisions that apply only to the employees who operated and maintained the generating stations (the production division). Big Rivers wants to delete such language and provisions from its agreement with the Union. The Union is agreeable to this provided Big Rivers agrees to recognize the Union as the representative of the production division employees when Big Rivers' agreement with WKE terminates.

In order to accomplish the interests of both parties, Big Rivers and the Union hereby agree that Local Union 1701 of the International Brotherhood of Electrical Workers will be recognized as the representative of the production division employees employed by WKE at the expiration and/or termination of Big Rivers' agreement with WKE, provided those employees are represented by the IBEW at the time Big Rivers' agreement with WKE terminates; and provided further that nothing in this Memorandum of Understanding shall require either Big Rivers or the Union to undertake any action which is illegal or contrary to law. In exchange for this understanding with Big Rivers, the Union agrees to delete the language and provisions in its collective bargaining agreement with Big Rivers that apply only to production division employees.

For the Union

  
Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company

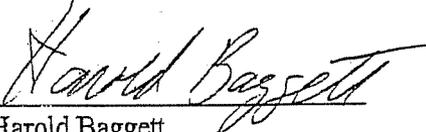
  
Mike Core  
President/CEO  
Big Rivers Electric Corporation

MEMORANDUM OF UNDERSTANDING  
October 15, 2002

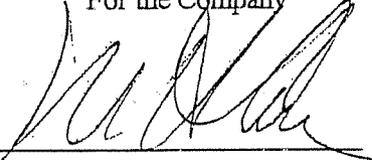
RE: Document Changes

It is understood and agreed by the Company and the Union that documents other than this Agreement shall be revised and updated to reflect the latest agreements reached in collective bargaining, including all documents related to benefits and all relevant policy.

For the Union

  
Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company

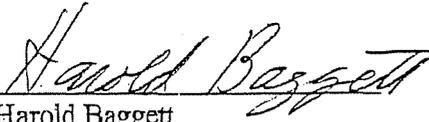
  
Mike Core  
President & CEO  
Big Rivers Electric Corporation

MEMORANDUM OF UNDERSTANDING  
October 15, 2002

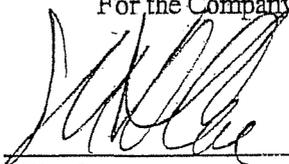
RE: Holiday Week Work Schedule

It is the intent of the Company to work the four 10-hour day schedule year-round. It is understood and agreed by the Company and the Union that the Company will not assign employees on a four 10-hour day schedule to work a five 8-hour day schedule during a week containing a paid holiday when observance of the holiday is the only reason for such a change in the work schedule. The Company and the Union recognize that this memorandum of understanding does not modify or abridge the Company's right to make changes in work schedules as it deems best for the purpose of maintaining effective operation of the business.

For the Union

  
Harold Baggett  
Business Manager  
IBEW Local 1701

For the Company

  
Mike Core  
President & CEO  
Big Rivers Electric Corporation



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION'S FEBRUARY 23, 2009 FIRST DATA  
REQUEST TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
March 18, 2009

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**Item 35)** Provide each group medical insurance policy that Big Rivers currently maintains.

**Response)** The NRECA Medical PPO Plan and the NRECA Dental Plan descriptions are attached.

**Witness)** C. William Blackburn



**National Rural Electric  
Cooperative Association**

A Touchstone Energy<sup>®</sup> Cooperative 

**NRECA Medical PPO Plan  
Summary Plan Description  
for  
BIG RIVERS ELECTRIC CORPORATION  
01-18062-001**

**Effective Date: January 1, 2008**

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## Introduction

This document is a summary plan description (SPD) providing you with a summary of the key provisions of the Medical Preferred Provider Organization (PPO) Plan (referred to as the “Plan” in this document) for BIG RIVERS ELECTRIC CORPORATION. This Plan is a component plan of the NRECA Group Benefits Program. In the pages that follow, you will find information on benefits for medical care and prescription drugs.

If you are eligible to participate in the NRECA Medical PPO Plan, you may choose medical coverage for yourself and any eligible dependents. With the Plan, you may go to any health care providers (e.g., doctors) you wish. However, if you use health care providers who are in the Plan’s network—these are known as preferred providers—you will receive greater benefits than if you go to other providers and there will be no claim forms to fill out.

There are several ways for you to find out which providers participate in the Plan’s network—Please see your Benefits Administrator or refer to your current medical identification card for specific information regarding your Plan’s network.

- You can call your PPO network’s phone number that is listed on your medical ID card.
- You can review the most current list of preferred providers by going online. See your Benefit Administrator for the web site address that applies to your situation.
- You can call the Member Contact Center at 1-866-673-2299 for assistance.
- Your Benefits Administrator has a list of preferred providers and will automatically provide you with the list—without charge—when you first enroll. Lists are also available upon request without charge.

Please note that, while the list of preferred providers is updated periodically, it changes frequently. So, it’s a good idea to call your PPO Network ahead of time to confirm that your provider still participates in the network.

This document uses a number of terms that have specific meanings under the Plan. A list of key terms and their definitions can be found at the end of this document in the “Key Terms” section.

<p>This document provides a summary of benefits under the Plan. If there are any inconsistencies between what is written in this Summary Plan Description and what is written in the master plan document, the master plan document will govern in all cases. Your rights to benefits will always be determined under the provisions of the master plan document.</p>
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## The NRECA Medical PPO Plan at a Glance

The tables on the next few pages provide you with a handy reference to see how the NRECA Medical PPO Plan works. There are tables for medical benefits and prescription drugs.

**However, you are strongly encouraged to go to more detailed sections of this document to learn the specifics about what the Plan does and does not cover. Do not rely solely on these tables for information on how the Plan works, as this is merely an overview. In addition, please realize that benefits under this Plan will be paid only if the Plan Administrator determines that you or your covered dependents are eligible to receive them.**

### Medical Benefits at a Glance

The tables below and on the next few pages summarize how the NRECA Medical PPO Plan covers various medical treatments and services. Please keep these facts in mind as you review the table:

- There is an annual **deductible** that applies to each person covered under the Plan. Before the Plan begins to pay benefits for a person covered under the Plan, that person must first satisfy his/her deductible. However, once the total in deductibles paid by covered family members reaches a specific amount in a calendar year (called the family deductible), the Plan will consider all the covered members of that family to have satisfied their individual deductibles for that year.
- There is a limit to how much you and your family must pay toward certain covered medical expenses in a calendar year. This is called the **annual out-of-pocket coinsurance maximum**. See “The Annual Out-of-Pocket Maximum” for more information.
- The **Out-of-Network Benefit Level** is paid for care that is covered under the Plan and provided by a health care provider who is not part of the PPO network.
- The **In-Network Benefit Level** is paid for care that is covered under the Plan and provided by a health care provider who is a member of the PPO network.

Feature:		In-Network Benefit Level	Out-of-Network Benefit Level (outside the network):
Deductible*	Individual	\$250	\$500
	Family	\$500	\$1,000
Annual Out-of-Pocket Coinsurance Maximum	Individual	\$1,000	\$2,000
	Family	\$2,000	\$4,000
Lifetime Maximum		No limit	No limit

\* Amounts that count toward satisfying an in-network deductible also count toward satisfying an out-of-network deductible, and vice versa.

<b>Benefit:</b>		<b>In-Network Benefit Level The Plan Pays:</b>	<b>Out-of-Network Benefit Level The Plan Pays:</b>
<b>Preventive Care for Adults</b>	Physical for you/your spouse and eligible dependents age 19 and older	100%	70%(one exam per person every year)
	Well woman exam	100%	70%(one exam per person every year)
	Annual screening mammogram	100%	70% for one screening mammogram each year if indicated by the preventive care guidelines
	Adult immunizations	100% benefits each year	70%, maximum charge of \$200
<b>Well-Child Care</b>	Examinations	100%	70%, \$90 maximum allowable charge per exam
	Immunizations	100%	70%, \$500 maximum annual benefit
	Consultations	Covers 25 well-child visits from birth to 19 <sup>th</sup> birthday	Covers 25 well-child visits from birth to 19 <sup>th</sup> birthday
<b>Physician Benefits</b>	Office Visits	100% after \$25 copayment	70% after deductible
	Surgery, hospital visits and services	90% after deductible	70% after deductible
	Allergy immunizations	90% after deductible	70% after deductible
<b>Diagnostic Lab &amp; X-Ray Benefits</b>	Routine services	90% after deductible	70% after deductible
	Services obtained through LabCard-a product of Quest Diagnostics	N/A	N/A
<b>Hospital Benefits</b>	Inpatient care (semi-private room)	90% after deductible	70% after deductible
	Outpatient surgery facility fee	90% after deductible	70% after deductible
	Ambulance	90% after deductible	90% after deductible

Benefit:		In-Network Benefit Level The Plan Pays:	Out-of-Network Benefit Level The Plan Pays:
Emergency Room		90% after deductible	70% after deductible
Convalescent Nursing Home Care (90-day max)	Room and board charges	90% after deductible; maximums apply	70% after deductible; maximums apply
	Ancillary services and supplies	90% after deductible	70% after deductible
Hospice Care	Inpatient	90% after deductible; maximums apply	90% after deductible; maximums apply
	Outpatient	90% after deductible; maximums apply	90% after deductible; maximums apply
	Bereavement	90% after deductible; maximums apply	90% after deductible; maximums apply
Mental Health/ Substance Abuse	Inpatient	90% at the semi-private room rate, after deductible, maximum annual benefit of 21 days and maximum lifetime benefit of 75 days of inpatient care	70% at the semi-private room rate, after deductible; maximum annual benefit of 21 days and maximum lifetime benefit of 75 days of inpatient care
	Outpatient	90% after deductible; 30 visits per calendar year	70% after deductible; 30 visits per calendar year
Other Medical Benefits	Chemotherapy and radiation therapy	90% after deductible	70% after deductible
	Chiropractic care, physical therapy, occupational/massage therapy, acupuncture	90% after deductible; maximums apply	70% after deductible; maximums apply
	Speech therapy	90% after deductible; limitations apply	70% after deductible; limitations apply
	Durable medical equipment	90% after deductible	70% after deductible
	Hearing aids	90% after deductible; maximums apply	70% after deductible; maximums apply

Benefit:	In-Network Benefit Level The Plan Pays:	Out-of-Network Benefit Level The Plan Pays:
Private-duty nursing	90% after deductible; maximums apply	70% after deductible; maximums apply
Home health care	90% after deductible; maximums apply	70% after deductible; maximums apply

### ***Prescription Drug Benefits at a Glance***

**Note:** Effective January 1, 2006, participants (and their dependents) for whom Medicare is the primary insurer (if eligible to participate in this Plan prior to January 1, 2006) will no longer be covered under the prescription drug benefit portion of this Plan. Effective January 1, 2006, participants (and their dependents) for whom Medicare is the primary insurer may enroll in the NRECA Medicare Part D Prescription Drug Plan.

**Please note:** To continue to be covered under the medical portion of this Plan, such participants are required to have prescription drug coverage from the NRECA Medicare Part D Prescription Drug Plan or another source.

Your Plan contains a “Maximum Allowable Cost” (MAC) provision.

When a brand name product is dispensed and a generic equivalent drug is available:

Regardless if the doctor or the member specifies that the brand name only be dispensed, the member is responsible for the generic copay PLUS the difference in cost between the brand name product and the generic equivalent.

The table below provides a summary of your prescription drug benefits. As you review the table, please keep these facts in mind:

- You usually pay less when you use pharmacies that are members of the Caremark Retail Network (In-Network). If you don’t use Caremark Retail Network Pharmacies (Out-of-Network), you will be responsible for any difference between what the cost would have been at a Caremark Network Pharmacy and the actual cost of the prescription. You must also file claim forms for prescriptions obtained at pharmacies outside the Caremark Network for direct reimbursement.

<b>Caremark Network Retail Pharmacies (30 Day Supply Max)</b>	
Generic Drugs	You pay a \$10 copayment for each prescription drug
Brand-Name Drugs	You pay a \$15 copayment for each prescription drug
<b>Out-of-Network Retail Pharmacies (30 Day Supply Max)</b>	

Generic Drugs	You pay a \$10 copayment for each prescription drug, plus the difference between the drug's actual cost and the cost if the drug had been obtained through a Caremark Network Pharmacy
Brand-Name Drugs	You pay a \$15 copayment for each prescription drug, plus the difference between the drug's actual cost and the cost if the drug had been obtained through a Caremark Network Pharmacy
<b>Caremark Mail Service Pharmacy (90 Day Supply Max)</b>	
Generic Drugs	You pay a \$10 copayment for each prescription drug
Brand-Name Drugs	You pay a \$20 copayment for each prescription drug

## Who is Eligible for Coverage

### *Groups Eligible for Coverage*

The following groups are eligible for coverage under the Plan:

- Active Employees
- Dependents of Employees
- Disabled Employees
- Dependents of Disabled Employees
- Retired Employees
- Dependents of Retired Employees

Your employer treats employees who are out on long term disability (as defined by your employer's long-term disability plan) as active employees for purposes of eligibility to participate in this Plan.

The following job classifications (or titles) of employees are not eligible for coverage under the Plan:

This Plan does not have any excluded job classifications, positions or titles.

If you have any questions, please see your Benefits Administrator.

### *Other Eligibility Requirements*

In addition, to be eligible for coverage as an active employee, you must:

- Be expected to work at least 1,000 hours as an active employee during your first 12 months of employment;
- Have worked at least 1,000 hours during each subsequent calendar year; or

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- Have worked at another rural electric cooperative within the past six months and met the other criteria above.

### ***Coverage for Your Dependents***

Your dependents are eligible to participate in the Plan if they are included in a group eligible for coverage above, and if they are:

- Your legal spouse.
- Your unmarried children up to age 19 who are your biological or adopted children. If you have adopted children or children placed for adoption, you must provide a copy of the birth certificate or adoption decree and/or placement agreement with a special form. Ask your Benefits Administrator for the form.
- Your unmarried children (as defined and with proof as required above) from age 19 up to age 25 who are full-time students at accredited educational institutions. (See “Student Status” in the “Key Terms” section in the back of this document.)
- Your unmarried dependent children who are mentally or physically incapable of self-support and who rely on you for the majority of their support. They must be participants in the Plan on the day before their participation would end due to the age restrictions mentioned above. Application for continuing their coverage must be made within 31 days of the day participation in the Plan would have ended due to age restrictions. That application must be approved by NRECA, and NRECA will also ask you to provide ongoing proof of the child’s eligibility under this provision.
- Your unmarried natural and adopted children, meeting the same age restrictions as defined in your Summary Plan Description, and who live with you or in another household in a child-parent relationship (dependent on you for support or maintenance), are eligible if NRECA has approved your request to cover them. If you have responsibility for stepchildren, or grandchildren, or have court appointed legal guardianship over children, and they live with you, you may be able to include them for dependent coverage. You must provide additional information on a special form when requesting coverage for these children. Ask your Benefits Administrator for the form.
- If the non-student dependent child (age 19 through 25) lives outside the household and works full-time, he or she shall not be eligible for Dependent status.
- No person shall be a Dependent while serving in the military.
- Your children who are recognized under a qualified medical child support order (QMCSO) as having a right to enrollment under a group health plan may be covered under the Plan if the children are otherwise eligible.

If both you and your spouse work for an NRECA participating cooperative and are eligible for coverage separately, both of you will be covered as employees unless you also wish to cover dependents. If you wish to cover dependents, either you or your spouse will be covered as an

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employee and the other will be covered as a dependent. In no case can someone be covered under the Plan as both an employee and as a dependent.

Please see your Benefits Administrator with any questions or for more information.

### ***Making Changes During the Year***

You may make changes in your coverage during the year if your employer offers an annual open enrollment period. Please see your Benefits Administrator to determine if your employer offers an open enrollment period. There are also other cases where you may be able to make changes in your coverage during a calendar year. These include if you add a dependent due to marriage, birth or adoption or if you have a special enrollment situation described in the *Special Enrollment* section below. If you want to make a change in your coverage, please see your Benefits Administrator to determine when this can be done in your situation. Note: if you or your dependents do not enroll when you first become eligible to do so and choose to enroll at a later time, you or your dependents may be subject to the pre-existing condition exclusion for late enrollees, described next.

### ***Pre-Existing Condition Exclusion for Late Enrollees***

If you or your dependents do not enroll when you first become eligible to do so and choose to enroll at a later time, you or your dependents will be considered late enrollees subject to an 18-month pre-existing condition exclusion period. This means that for a period of 18 months following enrollment, the Plan will not cover any illness for which medical advice, diagnosis, care or treatment was recommended or received within the 180-day period before the date you or your dependents began participating in the Plan. (Note: Pregnancy is not considered to be a pre-existing condition.) The 18-month period will be reduced by one day for each day you or your dependents have prior creditable medical coverage.

Creditable coverage includes coverage under a:

- Some group health plans
- Individual medical plans
- Medicare/Medicaid plan
- Military-sponsored care plan
- Program of Indian Health Service
- State risk pool programs
- Federal employees' health benefit plan or public health plan
- Peace Corps plan

To prove that you had prior creditable coverage, you can provide a Certificate of Coverage from a former plan, or some other evidence of coverage such as a pay stub or verification from a health care provider.

### ***Special Enrollment***

There are several special cases in which you can enroll for coverage outside of normal Plan

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rules.

### **Losing Other Coverage**

If you decline coverage for yourself or your dependents because you have other coverage and you or your dependents later lose that other coverage, you and your dependents may qualify for special enrollment in the Plan.

A loss of other coverage qualifies for special enrollment treatment only if two conditions are met:

- You/your dependents were covered under another group health care plan or health insurance coverage at the time you were eligible for coverage from your employer
- You/your dependents lost the other coverage because you/they exhausted COBRA continuation coverage, were no longer eligible under that plan, or an employer's contributions for coverage stopped.

You can make a special enrollment by completing a new enrollment form within 31 days of the date coverage was lost. See your Benefits Administrator for help.

### **New Dependents**

Full coverage for new dependents is available if you enroll them within 31 days of marriage, birth, adoption, or placement for adoption and they meet the requirements for eligibility. Coverage will become effective retroactively to the date of the marriage, birth, adoption or placement for adoption. If you or your spouse are not currently enrolled, you may enroll yourself and your spouse when you add a new dependent child.

If you don't enroll them within 31 days, coverage for the new dependents will be effective on the date you request the coverage, and the new dependent will be considered a late enrollee and subject to the pre-existing condition limitations for a late enrollee. Please see your Benefits Administrator for more information.

### **Qualified Medical Child Support Order**

You must enroll any eligible dependent children for whom you are required to provide health coverage as the result of a Qualified Medical Child Support Order (QMCSO). In general, this is an order issued by a state court or state administrative agency requiring a parent to provide health care support for a child in case of separation or divorce. Federal law requires group health plans to honor QMCSOs.

If you previously declined coverage with your employer, you will need to elect coverage for yourself at the same time.

Parents and beneficiaries may obtain, without charge, a copy of the procedures governing QMCSOs by contacting the Plan Administrator.

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## When Coverage Begins

Coverage under the Plan begins after you have satisfied your employer's waiting period, if any (see below), and you have completed and returned the NRECA enrollment form for yourself and any eligible dependents.

The waiting period is the length of time that an active employee must work before he or she is eligible to participate in the Plan.

This plan has no waiting period.

If directors are eligible for this Plan and do not share in the cost of their coverage, they do not need to satisfy a waiting period, and coverage begins on the date that the director's term commences. If the directors do share in the cost of their coverage, they are required to complete an enrollment form, and coverage commences on the date that the enrollment form is signed.

Please see your Benefits Administrator with any questions or for more information.

## Paying for Coverage

You and your employer may share in the cost of your coverage and your eligible dependent's coverage, if applicable as follows:

- **Active Employees:** You and the employer share in the cost of the coverage.
- **Dependents of Employees:** You and the employer share in the cost of the coverage.
- **Disabled Employees:** You and the employer share in the cost of the coverage.
- **Dependents of Disabled Employees:** You and the employer share in the cost of the coverage.
- **Retired Employees:** You and the employer share in the cost of the coverage.
- **Dependents of Retired Employees:** You and the employer share in the cost of the coverage.

Specific information regarding the amount you must pay toward your coverage will be provided to you before you enroll in the Plan, whether such enrollment is your initial enrollment, annual enrollment, or special enrollment. The cost of this coverage is subject to your employer's policies and can change at any time. Please see your Benefits Administrator if you have any questions regarding your specific cost information.

## What You Pay for Medical Expenses

### *The Deductible*

A deductible is the amount you or a covered dependent pay in eligible health care expenses in a calendar year before the Plan begins to pay benefits. Except as described later in this section, each person covered under the Plan must satisfy his/her annual deductible before the Plan will begin to pay benefits for that person in a calendar year.

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While your in-network and out-of-network deductibles may be different, amounts credited toward satisfying the in-network deductible count toward satisfying the out-of-network deductible, and vice versa.

As stated earlier, each person covered under the Plan must satisfy his/her individual deductible each calendar year before the Plan will begin to pay benefits. However, you and your covered family members will all be considered to have satisfied your individual deductibles when the combined amount all of you pay in deductibles in a calendar year exceeds two times the individual deductible. This is called the “family deductible” and is shown under “Medical Benefits at a Glance”.

### ***Coinsurance and Copayments***

For most medical treatments and services, you and the Plan will share the cost of medical expenses once your deductible is satisfied. You will pay a percentage of the cost and the Plan will pay the remaining percentage of the cost. This is called coinsurance. Generally, in-network providers are reimbursed at a higher coinsurance level than out-of-network providers.

In other cases (such as for prescription drugs and in-network doctor office visits), you may be asked to pay a specific dollar amount toward the cost. This is known as a copayment.

This document lists many of the coinsurance percentages and copayment amounts for various medical treatments and services.

### ***Additional Payments***

There are some cases where you will need to make additional payments toward the cost of any medical care you or a covered dependent receive. You should read through this document carefully and consult it whenever you or a covered dependent need medical care. That way, you’ll better know and understand what the Plan will pay and what you will need to pay toward the cost of medical care.

### ***Reasonable and Customary Limits***

Any charges that you or a covered dependent incur from out-of-network providers are subject to what are known as “reasonable and customary” limits. These limits are determined by the Plan’s claims administrator, Cooperative Benefit Administrators (CBA), and are updated on a regular basis. They represent the prevailing charge in a geographic area for a particular medical treatment or service.

If your out-of-network provider charges above these limits, you will be responsible for paying any amounts over those limits.

Reasonable and customary limits do not apply to services you receive from in-network providers because in-network providers have pre-negotiated, contracted fees for their services.

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## ***Evaluation of services***

The determination of eligible charges also includes the evaluation of how a service or procedure is billed. When charges for services or procedures are presented in a format that clearly lists and bills separately for procedures and/or services that are commonly considered incidental to a primary procedure or are commonly considered as a combined service or procedure, benefits are paid based on what is commonly considered as the evaluation of what to charge for the procedure(s) and service(s) provided. While a physician has a right to determine how much to charge for his or her services, the plan will consider the industry standard valuation as the manner in which the services would be charged and benefits will be based on that amount.

## ***The Annual Out-of-Pocket Coinsurance Maximum***

There is a limit to how much coinsurance you and your family must pay toward covered medical treatments and services in a calendar year. This is known as the annual out-of-pocket coinsurance maximum. Your annual maximums are listed under “Medical Benefits at a Glance.”

The only amounts that count toward the annual maximums are those that you pay in coinsurance. The following amounts do not count toward the annual out-of-pocket coinsurance maximums:

- Deductibles and copayments
- Amounts paid toward employee and spouse physicals
- Expenses for mental health and substance abuse practitioners’ services performed on an outpatient basis
- Amounts above reasonable and customary charges
- Hospital expenses not covered due to your failure to obtain precertification through SHARE
- Expenses for services not covered by the Plan.

## ***When In-Network Benefits are Paid for Out-of-Network Providers***

*For an inpatient medical admission,*

- if the hospital or facility is in the PPO network and
- the admitting physician is in the PPO network,

then services rendered by ancillary providers (such as physician assistants, anesthesiologists and radiologists) are considered at the in-network benefit level. Benefits for all other specialists (such as cardiologists and oncologists) are considered according to their participating status with the PPO.

*For an inpatient surgical admission,*

- if the hospital or facility is in the PPO network and
- the surgeon is in the PPO network,

then all the charges for ancillary services during that admission are considered at the in-network benefit level. Again, this excludes other medical specialists.

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*In all other cases*, the benefit level is determined by the participating status of the provider rendering the service.

## **What the Plan Covers**

This section provides a listing and description of what the NRECA Medical PPO Plan covers.

### ***Medically Necessary Services***

Any medical treatments or services that you or a covered dependent receive must be “medically necessary” as determined under the Plan. This means that medical services or supplies must be:

- Ordered by a physician
- Consistent with the symptom or diagnosis and treatment of the sickness or injury
- Appropriate within the standards of good medical practice
- Not solely for the convenience of you, a doctor, hospital or other medical care facility
- The most appropriate supply or level of service that can be safely provided to the patient.

For inpatient care to be viewed as “medically necessary,” the patient’s symptoms or medical conditions must be such that the services cannot be safely provided on an outpatient basis.

Examples of services and supplies that are not considered “medically necessary” include:

- Most cosmetic treatment (treatment provided solely to improve appearance)
- Services that are educational, experimental, or investigational in nature
- Services that are mainly for the purpose of medical or other research.

### ***Preventive Medical Care Benefits and Screenings***

The Plan provides coverage for several types of preventive care services. These include:

- Physical exams for you and your spouse
- Annual screening mammogram
- Adult immunizations
- Well-child care

### **Physical Examination Benefit**

The Plan will pay for you, your spouse and eligible dependents age 19 and older to have a routine physical exam every calendar year. This benefit provides coverage for standard preventive tests and screenings that are considered appropriate for the person’s age and gender. These services must be done on an outpatient basis.

NRECA is providing a chart of preventive testing, screening and vaccination/immunization guidelines that may be found **in the pages that follow**. This chart represents the coverage policy for preventive screening, testing and vaccination/immunization under your plan. **For clinical recommendations related to age, gender, testing intervals and risk factors, please see the**

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**preventive guidelines on the Employee Benefits website.** Go to My Account > My Insurance> Prevention > What's Covered. A paper copy may be requested through the Employee Member Contact Center @ 866.673.2299. **If you have questions about a test, screening or vaccination/immunization that does not appear in the guidelines please contact Cooperative Benefits Administrators.**

The Plan does not cover physical exams—including DOT exams—that are conditions for employment. This benefit is intended to be for comprehensive checkups for the purpose of monitoring your health and the health of your spouse.

### **Annual Mammogram**

Charges for an annual screening mammogram, if eligible for coverage under the Preventive Care guidelines, including charges for the facility and radiologists, subject to the reasonable and customary limits, are covered as indicated in the “Benefits at a Glance” table. If more than one mammogram is medically necessary during a calendar year, eligible expenses will be covered under the diagnostic x-ray benefits.

### **Adult Immunizations**

The Plan provides coverage for adult immunizations and will cover immunizations for you and any eligible dependents age 19 or over. These include immunizations for tetanus, measles, mumps, rubella, influenza, pneumonia, chicken pox, hepatitis A&B, and Lyme disease.

Inside the network, immunizations are covered at 100%. Outside the network, the benefit is reimbursed according to the selected coinsurance up to charges of \$200 (see the “Medical Benefits at a Glance” table)

### **Well-Child Care Benefit**

The Plan provides well-child care benefits for your covered child up to his or her 19<sup>th</sup> birthday. It covers up to 25 periodic well child exams, including x-rays and tests ordered by your doctor.

If an in-network doctor does the exam, you may be asked to pay either a copayment or a percentage of the cost of the exam. (See the “Medical Benefits at a Glance” table for specific information.) In-network immunizations are covered at 100%.

Outside the network, the Plan will pay a percentage of the cost. (See the “Medical Benefits at a Glance” table.) In no case, however, will the Plan allow more than \$90 for an exam nor more than \$500 in well-child immunization benefits in a calendar year when out-of-network providers are used.

Pediatric immunizations/vaccinations under the Well-Child Care Benefit are limited to the following: diphtheria, measles, poliomyelitis, chicken pox, German measles, mumps, meningitis, influenza, pertussis, tetanus, smallpox, rabies, anthrax, cholera, typhoid, typhus, yellow fever, epiglottitis, human papilloma virus and hepatitis B. A special immunization called Synagis is not covered under the medical plan. Synagis is not included in the immunization schedule recommended by the American Academy of Pediatrics but it is sometimes given to premature

babies. Synagis must be preauthorized as medically necessary before it is covered and must be filled through the prescription drug plan.

Charges made by a hospital for services or supplies provided during a hospital stay are not covered as well-child benefits.

### Diabetic Retinopathy Screening

For individuals with a diagnosis of diabetes- The medical plan will provide coverage for a diabetic retinopathy exam and/or diagnostic diabetic retinopathy test(ing) to monitor the eye health of an individual with diabetes.

### Preventive Guidelines

Preventive Guidelines			
Test, Screening and Vaccination/Immunization Services			
Service	Gender	Age	Coverage Policy
Blood Pressure	Both	18 and over	Will always cover if billed by practitioner as screening
Lipid Cholesterol Screening	Both	45 and over for women, 35 and over for men (earlier if recommended by physician due to risk factors)	Every year
Blood Glucose Testing	Both	45 and over	Every year
Colonoscopy	Both	50 and over	Every 10 years
Double Contrast Barium Enema	Both	50 and over	Every 5 years
Flexible Sigmoidoscopy	Men	50 and over	Every 5 years
HIV	Both	All, including under 18	Will always cover if billed by practitioner as screening
Hepatitis B	Both	All, including under 18	Will always cover if billed by practitioner as screening
Human Papilloma Virus Vaccination	Women	11 to 26	3 doses total
Influenza Vaccination	Both	18 and over	Every year
Measles-Mumps-Rubella Vaccination	Women	18 and over	Will cover as preventive in women who are able to become pregnant and have never been vaccinated
Pneumococcal Vaccination	Both	65 and over	Once
Tetanus-Diphtheria Booster Vaccination	Both	All, including under 18	Will always cover if billed by practitioner as preventive
Herpes Zoster Vaccination (Shingles)	Both	60 and over	Once
Depression Screening	Both	All, including under 18	Will always cover if billed by practitioner as screening
Mole Exam	Both	20 and over	Must be part of a routine physical exam to be considered a preventive screening.

**Preventive Guidelines  
Test, Screening and Vaccination/Immunization Services**

<b>Service</b>	<b>Gender</b>	<b>Age</b>	<b>Coverage Policy</b>
Hearing Test	Both	All, including under 18	Will always cover if billed by practitioner as screening
Melanoma	Both	18 and over	Must be part of a routine physical exam to be considered preventive screen.
Osteoporosis screening	Women	65 and over; 60 and over with certain risk factors	Every year
Breast Exam by Provider	Women	40 and over	Every year
Mammogram	Women	40 and over; under 40 with certain risk factors	Every year
Chlamydia testing	Women	Up to age 25, if symptomatic	Will always cover if billed by practitioner as screening
Gonorrhea testing	Women	All, if symptomatic	Will always cover if billed by practitioner as screening
Syphilis Testing	Women	All, if symptomatic	Will always cover if billed by practitioner as screening
Pap Test	Women	Through age 65	Every year
Pelvic Exam	Women	through age 65 (later, if member has had a hysterectomy without removal of the ovaries)	Every year
Prostate-Specific Antigen (PSA) blood test	Men	40 and over if identified by physician as high risk for prostate cancer	Every year

SERVICES THAT ARE NOT COVERED †			
Service	Gender	Age	Policy
Abdominal Aortic Aneurysm	N/A	N/A	Not covered
Breast Cancer Gene Test (BRCA)	N/A	N/A	Not covered
Cervical cancer: Pap Test for women who have had a total hysterectomy for benign disease	N/A	N/A	Not covered
Chest x-ray for lung cancer screening	N/A	N/A	Not covered
Stroke/Carotid Artery screening	N/A	N/A	Not covered
Peripheral Artery Disease screening	N/A	N/A	Not covered
Breathing Capacity Test	N/A	N/A	Not covered
Executive Physicals	N/A	N/A	Not covered

† This is not an all inclusive list. If you have questions about the coverage of a service that is not listed under SERVICES THAT ARE NOT COVERED or PREVENTIVE GUIDELINES-TEST, SCREENING AND VACCINATION/IMMUNIZATION SERVICES, please call CBA at 402.483.9200.

### ***Physician Benefits***

Here is how the Plan will cover services provided to you by a physician. (A physician or doctor is defined to include a legally qualified medical doctor or practitioner who is licensed in the governing jurisdiction and practicing within the scope of the license. The physician or doctor must not be related to the participant by blood or marriage).

- **Office Visits**—Visits to a doctor’s office are covered. If you go to an in-network doctor, the Plan will pay 100% after \$25 copayment. At in-network doctor’s offices, any copayment you are required to pay will cover evaluation, x-ray, and laboratory services that are billed by the same doctor on the same day of service. However, it will not cover other expenses such as surgery, allergy injections, or therapeutic treatments. These will be covered at 90%. If you go to an out-of-network doctor, the Plan will pay 70% of the cost after you satisfy your annual deductible.
- **Surgery, Hospital Visits and Service**—Physicians’ charges for surgery, hospital visits and hospital services are also covered. After you have satisfied your deductible, the Plan will pay 90% of the physician’s charges if the physician is in the network and 70% of the physician’s charges if the physician is not in the network.

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- **Allergy Immunizations**—Physicians’ charges for allergy immunizations are covered. After you have satisfied your deductible, the Plan will pay 90% of the physician’s charges if the physician is in the network and 70% of the physician’s charges if the physician is not in the network.

## ***Hospital Benefits***

The NRECA Medical PPO Plan provides benefits for expenses you or a covered dependent incur while in the hospital. See “The Medical PPO Plan at a Glance” at the beginning of this document for specific information on how the Plan pays benefits in your situation.

Keep these factors in mind:

- The Plan will pay for room and board up to the hospital’s standard rate for a semi-private room.
- To receive full hospital benefits, you must call SHARE with regard to any hospital admissions—emergency or non-emergency. If you do not, the amount of expenses counted as eligible expenses will be reduced by 20% and the uncovered hospital expenses will not be applied to either your deductible or your out-of-pocket coinsurance maximum. More information about SHARE is provided in this section.

The NRECA Medical PPO Plan covers a variety of benefits for treatment that you or a covered dependent receive in the hospital, including:

- Inpatient care and surgery
- Outpatient surgery
- Outpatient services

You will pay less for hospital expenses when you use hospitals that are part of the Plan’s network. To find out if a hospital is in the Plan’s network, call the phone number listed on your medical ID card.

**Remember: Regardless of whether you are using an in-network or out-of-network hospital, to receive full benefits, you must call the Simplified Hospital Admissions Review (SHARE) number at 1-800-526-7322 to pre-certify a non-emergency hospital admission for you or a covered dependent. It is recommended that you do this two weeks before a scheduled admission.**

**If you or a covered dependent has been admitted to the hospital for an emergency, SHARE must be called within 48 hours of admission.**

**If you fail to call SHARE for either emergency or non-emergency admissions, expenses counted as eligible expenses will be reduced by 20%.**

**See the next section for more information on SHARE.**

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## **The Simplified Hospital Admission Review Program (SHARE)**

Coping with an illness or injury that requires hospitalization can be stressful, confusing and costly. Understanding your treatment options and which expenses your insurance will cover are important. To help you and your family reduce the confusion and costs associated with hospitalization, the NRECA Medical PPO Plan includes SHARE.

The SHARE Program offers four medical review services to help you and your family make informed health care decisions:

- Hospital Confinement Review
- Medical Case Management
- Discharge Planning
- Pregnancy and Childbirth Program

The program is designed to review and coordinate treatment and to assist you and your dependents in making informed decisions about medical treatment and the use of the medical Plan. SHARE helps you and your family reduce the risks and costs of unnecessary hospitalization and medical care by choosing the safest, most appropriate course of treatment. However, medical decisions are ultimately made by the patient and his/her physician and do not involve the Plan.

### **Contacting SHARE**

The SHARE toll-free number is 1-800-526-7322. Calls received before 8:00 a.m. and after 7:00 p.m., Eastern Time, and on weekends will be recorded and returned the next business day.

The address of the SHARE Administrator is:

National Health Services, Inc.  
9200 Shelbyville Road, Suite 700  
Louisville, KY 40222-5149

**In non-emergency situations**, you should call SHARE about two weeks prior to the scheduled admission.

**In emergency situations**, SHARE must be notified within 48 hours after your admission. This includes non-business hours but excludes weekends and U.S. Government holidays. For example, if you are admitted to a hospital for an emergency at 9 p.m. on Friday, you must call SHARE by 9 p.m. on Tuesday.

Anyone—the patient, a family member, the doctor, or the hospital—may call SHARE for either an emergency or a non-emergency hospital admission. However, please keep in mind that it is the responsibility of the patient or the patient's family to notify SHARE.

Between 8:00 a.m. and 7:00 p.m., Eastern Time, Monday through Friday, you can talk with a SHARE medical review coordinator (a registered nurse), who will ask for:

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- Your name
  - The name, address and phone number of your attending physician
  - Your group insurance coverage number
  - Your employer's name

Calls placed at other times will be recorded, and a SHARE nurse coordinator will return the call the next business day.

No one is required to use the SHARE program. **However, to receive full hospital benefits under your medical coverage, you must call SHARE.** If you do not, the amount of expenses counted as eligible expenses will be reduced by 20% and the uncovered hospital expenses will not be applied to either your deductible or your out-of-pocket coinsurance maximum.

For example, suppose you go into the hospital and incur charges of \$10,000 that would normally be eligible expenses under the Plan. If you failed to call SHARE, your eligible expenses would be reduced by 20% (\$2,000), making your eligible expenses for the hospital stay \$8,000 (\$10,000 minus \$2,000). The \$2,000 in uncovered hospital expenses would have to be paid out of your own pocket and could not be applied to either your deductible or your out-of-pocket coinsurance maximum.

### **Hospital Confinement Review**

SHARE provides a Hospital Confinement Review service by contacting your physician as soon as they are notified that hospitalization has been prescribed. The SHARE nurse coordinator will evaluate the proposed treatment plan and make sure that the length of your stay and any recommended convalescent treatment and/or facilities are medically appropriate.

SHARE nurse coordinators will discuss with your doctor the reason for your hospitalization and an appropriate length of confinement. They will then mail a hospital admission confirmation to both you and your doctor.

The hospital admission confirmation assures that you will receive the full hospital benefits provided under your medical coverage. However, this approval does not guarantee either the payment of benefits or the amount of benefits. Eligibility for, and payment of, benefits are subject to all of the terms of the Plan. An early determination of need is binding, unless the information furnished to the SHARE nurse coordinator was misleading.

Under the terms of the Plan, eligible expenses **do not** include expenses for services or supplies that are not necessary for medical care of a diagnosed sickness or injury. (See "necessary services and supplies" in the "Key Terms" section at the end of this document.) In addition, no benefits are payable for days of inpatient hospital confinement found not necessary. This could include all days of inpatient hospital confinement or some of them.

It may be possible to extend the number of days of inpatient hospital confinement approved as needed for medical care of the patient's condition. You must arrange for the patient's doctor to request such an extension by phoning the SHARE nurse coordinator before the previously approved length of stay is over.

When the request is made, the SHARE nurse coordinator will make a new determination of need

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on the basis of information given by the doctor. The doctor will be told how many days, if any, are approved as needed for medical care of the patient's condition. This will be confirmed by written notice sent to you, to the doctor, and to the hospital.

If your pre-admission review or determination of need is not approved by SHARE, you have a right to appeal the decision. See "Claim and Appeal Procedures" later in this document.

### **Medical Case Management**

If a hospital admission has the potential for requiring long-term care, a SHARE case manager will be assigned to you or to your dependent. A SHARE case manager provides guidance and information on available resources and access to the expertise of a national network of leading medical providers. The patient and family select the most appropriate treatment plan and the SHARE case manager coordinates and implements the program.

Medical Case Management is a voluntary service. There are no reductions of benefits or penalties if the employee or dependent chooses not to participate. Medical decisions are made by the patient and his/her physician and do not involve the Plan.

### **Discharge Planning**

SHARE monitors your progress in the hospital and when you need continuing care after your release, SHARE works with the hospital to arrange your transfer to an extended care facility, nursing home or your own home. SHARE also arranges for wheelchairs, hospital beds, home care nurses, pharmaceuticals and other health aids. Through Discharge Planning, SHARE monitors your treatment and progress throughout recovery.

### **Pregnancy and Childbirth Program**

Through pre-admission certification in the Pregnancy and Childbirth Program, expectant mothers have access to a highly specialized maternity program designed to promote early identification of risk factors during pregnancy and to emphasize prenatal care through educational brochures. The available literature outlines proper prenatal care, diet, the signs of pre-term labor complications and the dangers associated with drugs, alcohol and smoking.

To access the Pregnancy and Childbirth Program, an expectant mother should call for precertification at 1-800-526-7322 during the first trimester or as soon as she knows she is pregnant. The call is free of charge and completely confidential. A maternity specialist will explain how the program works and how it can help protect both her and her baby's health.

### **Inpatient Care**

Here is what the Plan will cover for inpatient care:

- **Room and Board**—The Plan will pay charges for room and board in a semi-private room. If the hospital is in the network, the Plan will pay 90% of the charges after you meet your deductible. If the hospital is not in the network, the Plan will pay 70% after deductible.

Any charges above the semi-private room rate will not be paid by the Plan. If the hospital

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does not have semi-private rooms, the limit will be the daily charge for its lowest-rate private room.

- **Other Hospital Services**—These are paid in the same manner as room and board charges and include charges for:
  - Services and supplies that are furnished by the hospital such as operating room, x-rays, lab tests, medicines, etc. (but not professional services such as doctor's visits and second opinions—they are covered as physician charges, not hospital charges)
  - Ambulance service to the nearest appropriate facility if the patient is admitted to the hospital
  - Pre-admission x-ray and lab tests as long as the hospitalization starts within 10 days.

Please note that separate hospital confinements that are due to the same illness will be considered one confinement unless they are separated by at least 14 days.

### **Eligible Surgical Expenses**

A wide variety of doctors' surgical services are covered under the NRECA Medical PPO Plan. For example, performance of the following surgical procedures is covered (excluding oral surgery):

- Incision, excision or electro cauterization of any organ or body part
- Reconstruction of any organ or body part or the suture repair of lacerations
- Reduction of a fracture or dislocation by manipulation under general anesthesia
- Use of endoscope to explore for or to remove a stone or other object from the larynx, bronchus, trachea, esophagus, stomach, intestine, urinary bladder or ureter
- Puncture and aspiration
- Injection for contrast media testing
- Laser surgery
- Treatment of burns
- Application of plaster casts.

In addition, the Plan will cover:

- Assistance with the surgical procedure where it is required because the individual is not in a hospital with available, qualified physicians. Expenses for surgical assistants will be limited to 20% of either the reasonable and customary amount or the network fee schedule amount for the surgeon's fee.

The following surgical expenses are not covered by the Plan:

- Surgeries that are investigational or experimental in nature
- Cosmetic surgery, unless it is due to a congenital defect that impairs the function of a body organ, or an accident. "Cosmetic surgery" means surgery that is for the purpose of appearance and is medically unnecessary.

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## **Anesthesia Services and Facility Charges for Dental Services Under Specific Circumstances**

Coverage may be extended under the medical plan for the use of deep sedation/general anesthesia for oral and maxillofacial surgery and dental services provided either in an office or hospital-based environment. This includes, but is not limited to, the management of oral rehabilitation in toddlers with baby bottle syndrome, and children, adolescents or adults with severe physical and/or behavioral abnormalities who require sedation for this care. When such procedures also require the use of a short procedure unit (requires a room charge) or a hospital stay, the short procedure room charge or hospital stay may also be covered under the medical plan, subject to prior review by CBA. No coverage is extended for anesthesia in connection with any type of Cosmetic Surgery. Coverage may be extended under the medical plan for anesthesia and facility charges even when the dental procedure itself is not covered under the medical plan. All such coverage is subject to this plan's usual requirements for coverage, including, but not limited to, precertification.

Deep sedation/general anesthesia is covered under the medical plan under the following circumstances:

- Radical excision of lesions in excess of 1.25 cm (1/2 in.).
- Radical resection or ostectomy with or without bone graft.
- Patients exhibiting physical, psychological, intellectual, or medical conditions for which dental treatment under local anesthesia, with or without additional adjunctive techniques and modalities, cannot be expected to provide a successful result and which, under anesthesia, can be expected to produce a superior result. Such conditions include, but are not limited to, cerebral palsy, epilepsy, cardiac problems and hyperactivity (verified by appropriate medical documentation).
- Chronic disability that is attributable to a mental (e.g., mental retardation and Down's Syndrome) or physical impairment or combination of both; is likely to continue indefinitely; and results in substantial functional limitations in one or more of the following: self care, respective and expressive language, learning, mobility, capacity for independent living and economic self-sufficiency (verified by appropriate medical documentation).
- Patients who have sustained extensive oral-facial and/or dental trauma, for which treatment under local anesthesia would be ineffective or compromised.
- Local anesthesia is ineffective because of any of the following: acute infection, anatomic variation (e.g., due to previous surgery, trauma or congenital anomaly) or allergy to local anesthesia.
- A child up to 6 years old, with a dental condition (such as baby bottle syndrome) requiring repairs of significant complexity (e.g., multiple amalgam and/or resin-based composite restorations, pulpal therapy, extractions or any combinations of these noted or other dental procedures).

## **Women's Health and Cancer Rights Act (WHCRA)**

Covered individuals who had or are going to have a mastectomy are entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998. If you receive mastectomy-related benefits, the Plan will determine the manner of coverage in consultation with the attending

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physician and patient for:

- All stages of reconstruction of the breast on which the mastectomy has been performed
- Surgery and reconstruction of the other breast to produce a symmetrical appearance
- Prostheses
- Treatment of physical complications at all stages of a mastectomy, including swelling associated with the removal of lymph nodes (lymphedemas).

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this Plan. See “Medical Benefits at a Glance” for specific deductible and coinsurance applicable to these benefits.

If you would like more information on WHCRA, please contact your Benefits Administrator.

### **Outpatient Surgical Expenses**

The Plan covers fees for an outpatient facility when surgical procedures are performed by a doctor on an outpatient basis. After you meet your annual deductible, the Plan will pay 90% of the cost of the facility’s fees if the facility is part of the PPO network. If the facility is not part of the PPO network, its fees will be covered at 70% after the deductible has been satisfied.

Outpatient surgical procedures may be performed in a hospital, a freestanding surgical facility or an ambulatory surgical center. See “Key Terms” in the back of this document for an explanation of an ambulatory surgical center.

Expenses covered under another part of this Plan (such as a doctor’s fees for the surgery) are paid under the provisions of that part of the Plan and not as outpatient surgical expenses.

### ***Transplant Services***

#### **Organ and Tissue Transplants**

The Plan will cover transplants for certain organs and tissues, provided these charges are deemed medically necessary by CBA and the Plan’s insurance carrier for managed transplant services. Coverage is provided for transplant services for: digestive, kidney, pancreas, simultaneous kidney/pancreas, pancreas after kidney, liver and kidney, heart, single and double lung, heart/lung, liver/cadaveric, liver/live donor, bone marrow and peripheral stem cell transplants. Transplants will not be covered for the 6-month period prior to drug and/or alcohol sobriety. Benefits for transplants are available *only* from provider(s) within designated Centers of Excellence network.

The providers within the U.R.N. Center of Excellence network emphasize quality and improved outcomes for transplant procedures. The program includes dedicated case managers who serve as patient advocates throughout the process as well as arrange for travel and housing benefits for patients and certain family members.

As soon as your medical provider, or that of a covered dependent, indicates the need for a transplant or evaluation for a transplant, contact CBA at (402) 483-9200. CBA will ensure that

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you are put in contact with a dedicated case manager at U.R.N. Upon request, CBA will provide you with a copy of the transplant benefit Certificate of Coverage issued by the Plan's insurance carrier for Managed Transplant Services.

### ***Bariatric Resource Services***

#### **U.R.N. Centers of Excellence Program**

The Plan's Bariatric Resource Services, a designated Centers of Excellence (COE) program provided by United Resource Networks (U.R.N.), is a mandatory program to assist Plan participants who have been approved for bariatric surgery.

Participants must contact U.R.N. at 888.936.7246 for questions regarding bariatric surgery or CBA at 402.483.9200 for information regarding insurance benefits. CBA will notify U.R.N. to begin coordinating pre-surgery and case management services. To be eligible for bariatric surgery, participants must satisfy specific criteria.

**In order for bariatric surgery to be covered under the Plan, the bariatric surgical procedure and any related ancillary services must be approved by U.R.N. and provided at a U.R.N. COE facility by a U.R.N. COE provider.**

Once a participant has been approved for bariatric surgery, U.R.N. will provide:

- A choice of credentialed medical centers across the country in which the bariatric surgery may be performed
- Personalized case management support during surgery
- Continued support during the post-surgical recovery period

The following services will not be eligible for benefits under the Plan at any time:

- Services for surgical follow-up care for a bariatric surgery not covered by the Plan
- Bariatric surgery for a patient who has had previous bariatric surgery, whether or not the previous bariatric surgery was covered by the Plan (**Limit of one bariatric surgery per lifetime**)
- **Bariatric surgery for a patient under the age of eighteen years of age**
- **Unapproved bariatric surgeries**
- **Surgeries performed at facilities other than U.R.N. COEs**
- **Surgeries that are not coordinated or managed by U.R.N.**

### ***Ambulance Charges***

The NRECA Medical PPO Plan provides benefits for the use of ambulance services. After you meet your in-network annual deductible, the Plan will pay 90% of the cost of ambulance charges incurred from providers inside or outside the PPO network.

Covered ambulance charges include charges that lead to an inpatient hospital admission and are medically necessary charges connected with an outpatient visit.

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Ambulance service must be to the nearest appropriate medical facility qualified to treat the person's sickness or injury. Use of the ambulance must be medically necessary and must be the most reasonable method of transportation available. This includes air ambulance service in the event of immediate admission to a medical facility and a life-threatening condition as determined by the Plan Administrator.

There are special provisions for non-emergency commercial airline trips in Alaska that are made to obtain medical care. See your Benefits Administrator for more information.

### ***Emergency Room Benefits***

The NRECA Medical PPO Plan provides benefits (as shown in the table on 2) for the use of a hospital's emergency room. Emergency room charges, however, are very expensive and should be incurred only in true emergencies. A "medical emergency" is defined as a sudden and unexpected physical condition for which services are required to provide an immediate diagnosis and treatment to avoid threat to life or limb if medical services are not rendered immediately.

To discourage inappropriate use of emergency rooms, your coverage may require you or your covered dependent to pay a special emergency room copayment if an emergency room is used and the patient is not admitted to the hospital. See "The NRECA Medical PPO Plan at a Glance" for specific information on how the Plan pays benefits for emergency room visits.

If you or a covered dependent are treated in an emergency room and admitted to the hospital, this is known as an emergency admission and no emergency room copayment is required. An emergency admission is an admission to the hospital for a condition that, unless promptly treated on an inpatient basis, would put the patient's life in danger or cause serious damage to a bodily function of the patient.

**When you or a covered dependent go to an emergency room, present the person's medical ID card to the hospital. If the person is admitted to the hospital, be sure to call SHARE at 1-800-526-7322 within 48 hours of the admission. For more information, see Simplified Hospital Admissions Review (SHARE) in this document.**

### ***Diagnostic X-Ray and Laboratory Expenses***

The NRECA Medical PPO Plan provides benefits to cover the cost of diagnostic x-ray and laboratory services that are necessary for the treatment of sickness or injury. Those services are covered in full when samples are passed through the Lab Card Program provided your employer participates in that program. Otherwise, the Plan pays 90% of the costs (after you meet your annual deductible) for in-network providers and 70% of the costs (after you meet your annual deductible) for out-of-network providers.

Benefits under the Plan are intended for x-ray and laboratory examinations conducted outside the hospital. However, they also apply to examinations in a hospital when the hospital visit:

- Is on an outpatient basis for a reason other than emergency care or performance of surgery
- Occurs at least 10 days before confinement as an inpatient.

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## ***Benefits for Childbirth***

The NRECA Medical PPO Plan pays benefits for a pregnant mother in the same way that it pays benefits for any non-maternity illness. This section describes how the Plan covers the cost of childbirth and care for the newborn child.

If you request to cover a newborn (whether your natural child or one for whom adoption is being processed) within 31 days of the birth of the child, the coverage will automatically be effective on the date of birth.

### **Hospital Charges**

Charges for services and supplies for a newborn baby will be considered separate from the mother's expenses. Charges incurred by the newborn will be considered only if the newborn is an eligible dependent. You have 31 days following the birth of the child to add the newborn to your coverage.

### **Birthing Center Charges**

Alternatively, expenses at a birthing center are also covered by the Plan, provided those services and supplies would have been covered if furnished in a hospital. See "Key Terms" in the back of this document for the definition of a birthing center.

### **Length of Stay in the Hospital**

Group health plans and health insurance issuers generally may not, under the Newborn and Mother's Health Protection Act, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the Plan or the insurance issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

The NRECA Medical PPO Plan conforms to the requirements of The Newborns' and Mothers' Health Protection Act of 1996. However, to avoid a possible reduction in benefits, the provider should get approval from SHARE in advance for the patient to stay beyond these limits.

## ***Convalescent Nursing Home Care Benefits***

The NRECA Medical PPO Plan provides benefits for convalescent nursing home care following certain hospitalizations. A 90-day limit applies to all nursing home care due to the same or related causes. (See "Key Terms" in the back of this document for a definition of a convalescent nursing home.)

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The Plan provides benefits for eligible expenses incurred during a covered convalescent nursing home care confinement after an inpatient hospital stay of at least one day that was covered by the Plan. The confinement must start within 15 days after release from the hospital and must be recommended by the doctor attending the condition causing the hospitalization.

- **Room and board charges** for in-network providers are paid at 90% after the annual deductible is satisfied and charges for out-of network providers are paid at 70% after the annual deductible is satisfied. Charges for room and board are limited to 80% of the standard (most common) semi-private room rate of the hospital stay that immediately preceded transfer to the nursing home.
- **Ancillary services and supplies** are services and supplies (other than personal items) that are furnished by the home for necessary care while the patient is under the continuous care of a doctor and requires 24-hour skilled nursing care. If they are provided by in-network providers, they will be paid at 90% by the Plan after the annual deductible is satisfied. If they are provided by out-of-network providers, they will be paid at 70% after the annual deductible is satisfied.

Note: Convalescent nursing home care must be pre-authorized. Don't forget to call SHARE at 1-800-526-7322. Otherwise, the amount of expenses that are considered eligible expenses for convalescent nursing home care will be reduced by 20%.

Custodial care—care that helps you meet your daily living activities—is not covered under this Plan. This type of care does not require the continuing attention and assistance of licensed medical or trained paramedical personnel. Some examples of custodial care are:

- Assistance in walking and getting in and out of bed
- Aid in bathing, dressing, eating and other forms of assistance with normal bodily functions
- Preparation of special diets and supervision of medication that usually can be self-administered.

### ***Hospice Care Benefits***

The NRECA Medical PPO Plan provides benefits for both inpatient and outpatient hospice care as well as benefits for bereavement. The primary care doctor must give certification of the terminal illness to the Plan Administrator. (A terminal illness is defined as a condition that limits a person's life expectancy to six months or less.)

Benefits will be paid if the hospice stay or the hospice services are:

- Provided while the terminally ill person is covered under the Plan
- Ordered by the supervising doctor as part of the hospice care program
- Charged for by the hospice care program
- Provided within six months of the terminally ill person's entry or re-entry (after a remission period) in the hospice care program.

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## Hospice Care Program

A hospice care program is a formal program directed by a doctor to help care for a terminally ill person. See “Key Terms” for more information on hospices.

A hospice team is a group of professionals and volunteer workers who provide care to:

- Reduce or abate pain or other symptoms of physical or mental distress
- Meet the special needs arising out of the stresses of the terminal illness, dying, and bereavement.

The team includes at least a doctor and registered nurse and could also include a social worker, a clergyman/counselor, volunteers, a clinical psychologist, physiotherapist, or an occupational therapist.

## Charges That Are Covered

The Plan will cover inpatient, outpatient, and bereavement charges for all periods of care in a hospice care program that are considered related and to have occurred in one period of care unless separated by at least three consecutive months.

- **Inpatient Charges**—After the annual deductible has been met, the Plan will pay 90% of the charges incurred for one period of care in an in-network hospice care program and 90% of the charges for an out-of-network hospice care program. There is a maximum daily hospice inpatient benefit of \$250, and a total maximum hospice inpatient benefit of \$5,000 per period of care.
- **Outpatient Charges**—After any required annual deductible has been met, the Plan will pay 90% of the charges incurred for one period of care in an in-network hospice care program and 90% of the charges for an out-of-network hospice care program. There is a maximum outpatient benefit of \$5,000 per period of care.
- **Bereavement Charges**—After the annual deductible has been met, the Plan will pay 90% of the charges incurred for bereavement services from an in-network hospice care program and 90% of the charges for bereavement services from an out-of-network hospice care program. There is a maximum benefit of \$200 for bereavement services for the family unit. These benefits are for charges incurred for counseling services for the family unit, if ordered and received under the hospice care program. A family unit is considered to be an employee and his or her covered dependents.

The benefits for bereavement will be paid if two conditions are met:

- On the day prior to death, the terminally ill person was:
  - in the hospice care program,
  - a member of the family unit, and
  - a covered individual.
- The charges are incurred by the family unit within three months following the date the terminally ill person dies.

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## **Charges That Are Not Covered**

The following charges are not covered:

- Charges for the treatment of a diagnosed sickness or injury of a family member if the benefits are payable under another part of the Plan. If benefits for such coverage are expressed as a percent of charges, this exclusion will apply at a rate of 100%.
- Charges for services provided by you or your spouse, or by a child, brother, sister, or parent of you or your spouse.
- Charges incurred during a remission period. This applies if, during remission, the terminally ill person is discharged from the hospice care program.

## ***Mental Health and Substance Abuse Benefits***

These benefits are designed to help you and your family receive the appropriate care associated with mental health, substance abuse and chemical dependency problems. The Plan covers charges incurred for the treatment of mental, psychoneurotic, personality disorders, and substance abuse. The “Medical Benefits at a Glance” table shows how the Plan pays benefits for these services. There is no lifetime maximum benefit payment for mental and nervous claims, though there are limitations on the number of inpatient days of care, on the number of outpatient visits, and on the amount of charges that can be considered for payment for outpatient visits.

To receive the full hospital benefits for which you are eligible, you must pre-certify any hospitalization, including hospitalization for mental health, substance abuse or chemical dependency treatment. Call SHARE at 1-800-526-7322 prior to your admission. Otherwise, expenses counted as eligible expenses will be reduced by 20%. For emergency hospitalizations, call SHARE within 48 hours of being admitted. Please see the section “Simplified Hospital Admission Review (SHARE)” for more information.

## ***Other Medical Benefits***

The NRECA Medical PPO Plan also covers the following additional medical treatments and services.

### **Chiropractic Care, Physical Therapy, Occupational Therapy, Massage Therapy and Acupuncture**

Chiropractic, physical therapy, occupational therapy, massage therapy, and/or acupuncture are covered by this Plan only if medically necessary. Once you or a covered dependent meet your annual deductible, the Plan will pay 90% for care received within the network or 70% for care received outside the network.

If a person covered under the Plan has more than 30 visits within a calendar year, that person will need to have any additional visits pre-certified to ensure appropriate medical care. Please call Cooperative Benefit Administrators at 402-483-9200 to pre-certify coverage before expenses are incurred for more than 30 visits within a calendar year. (Note: This 30-visit limit applies to a combination of all types of visits for the same or unrelated conditions.)

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Massage therapy and acupuncture are covered only if medically necessary and the practitioner is licensed in the state.

### **Speech Therapy**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for speech therapy received by a network provider or 70% for speech therapy received outside the network. See “Key Terms” in the back of this document for more information on speech therapy and speech therapists.

### **Chemotherapy and Radiation Therapy**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for chemotherapy and radiation therapy received within the network or 70% for therapy received outside the network.

- **Chemotherapy** is outpatient treatment of disease using chemical agents.
- **Radiation therapy** is outpatient treatment of disease through high energy x-rays or radioactive substances.

Oral drugs purchased at a pharmacy are not covered under this portion of the Plan. However, they may be covered under the Plan as prescription drugs.

### **Durable Medical Equipment**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for durable medical equipment received from a network provider or 70% for durable medical equipment received from a provider who is not in the network.

Examples of durable medical equipment include, but are not limited to: wheelchairs, hospital beds, and respirators. Air conditioners, humidifiers, air purifiers, and other similar convenience items are not considered durable medical equipment. See “Key Terms” in the back of this document for more information.

### **Hearing Aids**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for hearing aids received from network providers or 70% for hearing aids received from providers who are outside the Plan’s network. The Plan will pay for up to \$750 per ear in hearing aid charges in a covered person’s lifetime.

Hearing aids must be necessitated by impairment of hearing following ear surgery or due to traumatic injury. No benefit will be paid for replacement of a hearing aid for any reason.

### **Private Duty Nursing**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for

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private duty nursing received from network providers or 70% for private duty nursing received from providers outside the network.

The Plan will allow a maximum of \$10,000 in private duty nursing charges for any covered individual in a calendar year. The following conditions must also be met:

- The patient cannot be in a hospital or other institution that provides nursing services.
- The services must be required to treat an acute illness or injury.
- The private duty nursing services must be provided by a registered graduate nurse and cannot be provided by a close relative (you or your spouse, or your child, brother or sister, or a parent of you or your spouse).

This benefit is designed to provide professional nursing care to individuals whose health and welfare would be endangered without the skill and training of a registered graduate nurse.

Benefits will not be paid for any services that are primarily custodial and:

- Are mainly to assist the patient with the functions of daily living or to dispense oral medication.
- Could be properly furnished by someone who does not have the professional qualifications of a registered graduate nurse.

### **Home Health Care Benefits**

Once you or a covered dependent have met your annual deductible, the Plan will pay 90% for home health care received from network providers or 70% for home health care received from providers outside the network. See “Key Terms” in the back of this document for more information on home health care.

There are limits to what the Plan will pay in charges made by a home health care agency:

- Benefits will be paid for not more than 60 visits in a calendar year for services furnished directly to a person during home health care visits. A visit of four hours or less is counted as one visit. If a visit exceeds four hours, each four hours or fraction thereof is counted as a separate visit.
- For other services and supplies, the benefit will not exceed the amount that would have been paid had they been furnished by a hospital during an inpatient confinement. For this purpose, a hospital confinement is considered a continuous period during which inpatient care in a hospital, convalescent nursing home or skilled nursing facility would be required were it not for the home care.

The Plan does not cover services rendered by you or your spouse, or by your child, brother, sister or a parent of you or your spouse. Services provided by home health aides are also not covered.

Custodial care—care that helps you meet your daily living activities—is not covered under this Plan, since it does not require the continuing attention and assistance of licensed medical or trained paramedical personnel.

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Some examples of custodial care are:

- Assistance in walking and getting in and out of bed.
- Aid in bathing, dressing, eating and other forms of assistance with normal bodily functions.
- Preparation of special diets and supervision of medication that usually can be self-administered.

### **Miscellaneous Benefits**

The NRECA Medical PPO Plan also provides benefits for several miscellaneous medical treatments, services and supplies:

- **Blood and blood plasma** not replaced by or for the patient.
- **Medical devices** such as artificial limbs, eyes and larynx; electronic heart pacemaker; surgical dressings, casts, splints; trusses, braces, crutches; oxygen and rental of equipment for its administration.
- **Contact lenses and eyeglasses** necessitated by and obtained immediately following a cataract operation, but not to exceed the reasonable and customary charge, provided that no benefit will be payable unless medically necessary. No benefits will be paid for replacement of contact lenses or eyeglasses due to loss, breakage or prescription change.

### **Prescription Drugs and Diabetic Supplies**

Outpatient prescription and non prescription drugs **are not covered** under the medical portion of your Medical plan. Prescriptions for outpatient prescription drugs should be filled through Caremark, or a Caremark claim form should be submitted to Caremark for reimbursement.

Diabetic Supplies are no longer covered under the medical portion of your Medical Plan – Diabetic Supplies include but may not be limited to-Insulin, needles, clinitests, syringes, chemstrips, and alcohol swabs and lancets, reservoirs, Sof-set, Sof-set QR, Polyfin, Polifin QR, and Polyskin. All of these supplies can be obtained with the Caremark retail card, through the Caremark mail-service pharmacy or by submitting a Caremark claim form to Caremark for reimbursement.

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## ***Prescription Drug Benefits***

**Note:** Effective January 1, 2006, participants (and their dependents) for whom Medicare is the primary insurer (if eligible to participate in this Plan prior to January 1, 2006) will no longer be covered under the prescription drug benefit portion of this Plan. Effective January 1, 2006, participants (and their dependents) for whom Medicare is the primary insurer may enroll in the NRECA Medicare Part D Prescription Drug Plan.

**Please note:** To continue to be covered under the medical portion of this Plan, such participants are required to have prescription drug coverage from the NRECA Medicare Part D Prescription Drug Plan or another source.

## ***Prescription Drugs***

Please see “Prescription Drug Benefits at a Glance” at the beginning of the document for details about how much you will pay for prescription drugs under the Plan.

Keep these factors in mind so you can save money on the cost of prescription drugs:

- You will pay the least amount for a prescription when you obtain a generic drug. So you should choose a generic whenever possible.
- For maintenance medications, you can order up to a 90-day supply of the prescription through Caremark. This will not only save you money, but it will save you trips to the pharmacy, as the medication will be delivered right to your door.

Also, please note that the doctor who prescribes the medication, the pharmacist who fills the prescription, and the pharmacy where the prescription is filled must all be licensed in the United States.

## **Retail Pharmacies**

You can receive up to a 30-day supply of the medication at retail pharmacies.

Please note that you usually pay less when you use retail pharmacies that are members of the Caremark Network (In-Network). If you don't use Caremark pharmacies (Out-of-Network), you will be responsible for any difference between what the cost would have been at a Caremark Pharmacy and the actual cost of the prescription. You must also file claim forms for prescriptions obtained at pharmacies outside the Caremark Network.

To find a retail pharmacy in the Caremark Network, go to [www.caremark.com](http://www.caremark.com), call Caremark at 1-888-796-7322, or e-mail Caremark at [customerservice@caremark.com](mailto:customerservice@caremark.com).

## **Mail Service Pharmacy**

You may also obtain up to a 90-day supply of maintenance medications through the Caremark Mail Service Pharmacy. Maintenance medications are usually prescription drugs that are used on

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an ongoing basis and are for the treatment of such illnesses as anemia, arthritis, diabetes, emotional distress, emphysema, epilepsy, heart disorders, high blood pressure, thyroid or adrenal conditions, or ulcers.

The Mail Service Pharmacy provides a convenient and cost-effective way for you to order up to a 90-day supply of maintenance or long-term medication for direct delivery to your home. Mailing cost is included when drugs are obtained through the Caremark Mail Service Pharmacy. If, when ordering, you specify a special method of shipping (e.g., UPS, FedX, etc.), you will be responsible for the extra shipping charges.

If you take a maintenance medication, ask your doctor to write a prescription for 90 days with three refills (total of one year). Complete the mail service order form and send it to Caremark with your original prescription. The preferred method of payment is by credit card. You can expect to receive your prescription approximately 10-14 days after Caremark receives your order. You will receive a new mail service order form and pre-addressed envelope with each shipment.

Once you have processed a prescription through Caremark, you can obtain refills using the Internet, the 24-hour phone service, or by mail.

- Internet – Visit [www.caremark.com](http://www.caremark.com) to order prescription refills or inquire about the status of your order. You will need to register on the site and log in.
- Phone – Call 1-888-796-7322 for Caremark's fully automated refill phone service.
- Mail – Attach the refill label provided with your prescription order to a mail service order form. Enclose your payment and mail the order form to Caremark at P.O. Box 659529, San Antonio, TX 78265.

You may order your refill three weeks before your current prescription runs out. Suggested refill dates will be included on the prescription label that you receive from Caremark.

For assistance or more information, contact Caremark by:

- Internet at [www.caremark.com](http://www.caremark.com)
- Automated phone system at 1-888-796-7322
- 24-hour customer care at 1-888-796-7322 or [customerservice@caremark.com](mailto:customerservice@caremark.com)
- Mail at Caremark, Inc., P.O. Box 686005, San Antonio, TX 78268-6005.

## **Caremark Specialty Pharmacy Services**

### **Biotech/Specialty Pharmaceuticals**

All biotech/specialty drug prescriptions must be purchased through the Caremark Specialty Pharmacy Mail Services in order to be covered under the Plan. Prescriptions for these drugs that are purchased through a retail pharmacy are not covered and may not be reimbursed by the Plan.

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Biotech/specialty drugs are used to treat a variety of serious and complex medical conditions, such as multiple sclerosis, certain cancers, growth hormone disorders, hemophilia, rheumatoid arthritis, Crohn's disease, cystic fibrosis and hepatitis C. These drugs are derived from biological processes and are considered specialty drugs. Biotech drugs are generally single-source brand name medications, meaning there is no generic equivalent available in the marketplace. Many are administered via injection, rather than taken orally, and require special shipping, storage and administration.

All biotech/specialty drug prescriptions are required to be filled through Caremark Specialty Pharmacy Services. Prescriptions for these drugs will no longer be filled at a retail pharmacy.

There is a 30-day maximum supply limit for the drugs Thalomid and Revlimid. The maximum day supply on other specialty drugs may be determined by Caremark upon clinical review before being dispensed. Quantities may be limited to 30-day, 60-day, or the maximum 90-day supply.

Drugs used to treat the following conditions will require clinical review to determine whether the therapy is appropriate and whether up to a 90-day supply may be dispensed at one time. They also may require ongoing review in order to continue therapy.

- Allergic Asthma
- Growth Hormone Deficiency
- Hepatitis C
- Psoriasis
- Rheumatoid Arthritis
- Respiratory Syncytial Virus (RSV)

Caremark's Specialty Pharmacy Services include programs related to:

- Allergic Asthma
- Cancer
- Crohn's Disease
- Enzyme Replacement for Lysosomal Storage Disorders
- Growth Hormone Disorders
- Hematopoiesis Disorders
- Hemophilia and von Willebrand Disease
- Hepatitis C
- Immune Disorders
- Multiple Sclerosis
- Psoriasis
- Pulmonary Arterial Hypertension (PAH)
- Pulmonary Disorders
- Respiratory Syncytial Virus (RSV)
- Rheumatoid Arthritis

### **Enrollment and filling prescriptions**

You will need to enroll with Caremark Specialty Pharmacy Services to fill and refill your biotech/specialty drug prescription. You may do so by calling Caremark Connect ® at 1-800-

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237-2767 or by enrolling online through [www.caremark.com](http://www.caremark.com).

Once the requested information has been provided, one of Caremark's staff of specialists will contact you or your doctor to get the required prescription. Regardless of how you begin the process, Caremark's staff of specialists will work with you, your doctor and NRECA to confirm coverage for your treatment.

Please note: you can call Caremark Connect® to transfer your biotech/specialty drug prescription from your retail pharmacy to Caremark Specialty Pharmacy Services.

If you have any questions, please call or have your healthcare provider call Caremark Connect® at 1-800-237-2767.

### **Refilling Specialty Prescriptions**

Once enrolled in the Caremark Pharmacy Specialty Services Program and a prescription was filled by Caremark and on file with Caremark, refills may be ordered by:

- Calling the NRECA CustomerCare toll-free 24 hour number at 1-888-796-7322 (Medicare Part D members may call toll-free, 1-866-586-7322 (Mon-Sat, 6:30 am to 11:00 pm))
- Log into [www.caremark.com](http://www.caremark.com)>Specialty Pharmacy>Refill Prescription, or
- Call Caremark Connect directly at 1-800-237-2767

### **Additional Resources**

- You will also find additional information about Caremark Specialty Pharmacy Services on the Caremark website at: [www.caremark.com](http://www.caremark.com)>Specialty Pharmacy>Additional Resources

This information includes:

- Universal Precautions for Infusion
- Understanding Insurance
- Caremark Specialty Pharmacy Branch List

For assistance or more information on Specialty Drugs or Services, contact Caremark by:

- Internet at [www.caremark.com](http://www.caremark.com)
- Specialty Pharmacy Services (Caremark Connect) at 1-800-237-2767
- Email: [customerservice@caremark.com](mailto:customerservice@caremark.com)
- Mail at Caremark, Inc., P.O. Box 686005, San Antonio, TX 78268-6005.

### **Drugs that are Covered**

Here are the types of prescription drugs that are covered:

- Outpatient drugs that may be dispensed only with a written prescription from a physician or other lawful provider licensed in the United States
- Outpatient drugs requiring a prescription under applicable state law

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- Insulin
  - Disposable needles and syringes
  - Diabetic supplies including lancets, testing agents and alcohol swabs
  - Acne medication such as Retin-A, Renova, Avita, Altinac (tretinoin) and Differin (adapalene) for individuals through age 34
  - Prescription inhalation devices such as Aerochamber, Spinhaler and Inspirease
  - Compounded medication (at least one ingredient must be a covered medication requiring a prescription)
  - Oral contraceptives and prescription contraceptive devices
  - Prenatal vitamins (by prescription only).
  - Synagis (requires Prior Authorization through Caremark)

### **Drugs that are Not Covered**

Here is a list of drugs that are not covered:

- Drugs that do not require a prescription other than those listed above
- Therapeutic devices or appliances, support garments and other non-medical substances
- Investigational or experimental drugs
- Drugs available through public health programs
- Immunization agents and biological sera (drugs which are obtained, purified, and standardized from human serum or plasma) with the exception of Rho Gam (immune globulin)
- Drugs administered in and billed by doctors' offices
- Blood or plasma
- Charges for the administration or injection of any drug
- Drugs which are taken or administered to a patient while he/she is a patient in a licensed hospital, nursing home, extended care facility or similar institution which operates a pharmacy on its premises
- Norplant
- Minerals and vitamins
- Lariam (mefloquine hydrochloride)
- Allergy serums
- Infertility drugs
- Topical fluoride
- Obesity drugs and appetite suppressants
- Dietary supplements such as Ensure
- Topical Minoxidil (such as Rogaine)
- Growth hormones
- Retin-A, Renova, Avita, Altinac (tretinoin) and Differin (adapalene) for individuals 35 years of age or older
- Smoking cessation drugs
- Drugs purchased outside of the United States
- Respigam

### **New Prescription Drugs**

A new drug may be covered under this Plan when it receives FDA approval but is still subject to

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the medical plan exclusions discussed later in the section entitled “What Is Not Covered.” In general, if treatment of a particular condition is not covered under this Plan, then drugs used for the purpose of treating that condition are also not covered.

### ***Prescription Drug Cost Containment Program***

Your plan includes the prescription drug cost containment program which is designed:

- To provide additional quality review to prescriptions,
- To encourage safe and effective use of the prescription drug benefit, and
- To help control costs.

Under the cost containment program, Caremark, the Plan’s prescription benefit manager, evaluates the appropriateness of the prescribed drug therapy from a variety of perspectives, with the focus on ensuring safety and efficacy first, and reducing unnecessary cost second. When the Caremark’s system flags evaluation opportunities, the clinical pharmacists will review the participant’s prescription profile based on the following:

- Selection of the prescribed drug - to suggest an equally effective alternative to the prescribed medication that offers a lower cost.
- Dosage of prescription drugs - to suggest a simplified drug regimen. For example, a decrease in the frequency of daily doses (while the total daily dosage remains the same) may help improve compliance with the drug regimen.
- Quantity of prescription - to review usage history for certain medications and suggest a usage-based quantity adjustment.
- Duration of prescription - to identify excessive therapy duration which may lead to unnecessary cost and increase adverse effects.

Under this program, Caremark will review prescription claims and, in some cases, contact the prescribing physician to suggest drug therapy changes. The physician decides if he or she will follow the recommendations and make the suggested changes.

Your doctor is the final decision maker regarding changes in your course of therapy. Caremark cannot change a prescription without the full consent of your prescribing doctor, either directly or through an authorized agent. If the pharmacist and the doctor agree that an alternate medicine is not appropriate for you, the prescription will be filled as originally written.

### **Mail-Order Prescriptions**

If changes are made to prescriptions filled through the Mail-Order Service, you will receive a letter notifying you of the change along with the filled order.

When you use the Mail-Order Service, a short delay may occur while Caremark attempts to discuss potential changes with the prescribing physician.

### **Retail Prescriptions**

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For Retail prescriptions, this program reviews pharmacy claims retrospectively and makes recommendations and/or communicates any concerns to the prescribing physician by letter. In these instances participant-specific recommendations may include:

- Identifying drug-to-drug interactions which may increase risk of adverse effects.
- Identifying compliance opportunities such as combining medications into a single tablet or simplify multiple dosing to single dosing.
- Monitoring the use of controlled substances for duration of therapy and excessive quantities.

## **What Is Not Covered**

In addition to certain excluded charges already mentioned in this document, the following charges are not covered under this Plan.

### **Occupational Injury or Disease Charges**

In most cases, the Plan will not cover charges incurred in connection with the following:

- Injury that arises out of, or in the course of, any employment for wage or profit
- Sickness that is covered by any workers' compensation law, occupational disease law or similar legislation.

Charges incurred that would be excluded under the above items may be paid by CBA, at its discretion, if:

- Payment has not been made
- There is a dispute between the participant and the party responsible for payment of occupational injury and disease charges as to whether the charges are payable or regarding the amount that should be paid
- The participant involved (or if incapable, a legal representative) agrees in writing on forms provided by CBA, to pay back the benefits advanced as a result of injury or sickness to the extent of any future payments made by or on behalf of the party responsible for occupational injury or disease charges within 30 days of receipt of payment.

### **Government Plan Charges**

In most cases, the Plan will not cover charges for a service or supply that is furnished under any government program. You should contact CBA for more information.

### **Charges for Unnecessary Services and Supplies**

The Plan will not cover charges for services and supplies—including tests or check-up exams—that are not needed for medical care of a diagnosed sickness or injury. See the definition of “necessary services and supplies” in the “Key Terms” section in the back of this document.

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## **Charges in Excess of Reasonable and Customary Charges**

The Plan will not cover the portion of any charge for any service or supply, rendered by a provider not participating in the PPO network, that is in excess of the reasonable and customary charge as determined by the Plan Administrator. (See “Key Terms” in the back of this document for a definition of reasonable and customary limits.)

## **Dental Expenses**

The Plan will not cover dental expenses, including charges for a physician’s services or x-ray exams involving one or more teeth, the tissue or structure around them, or the gums.

This exclusion of dental expenses applies even if a condition requiring any of these services involves a part of the body other than the mouth such as the treatment of Temporomandibular Joint Disorders (TMJD) or malocclusion involving joints or muscles by methods including but not limited to, crowning, wiring, or repositioning teeth.

However, this exclusion does not apply to charges made for:

- Temporomandibular Joint Disorders (TMJD) when the Plan Administrator determines that internal derangement and degeneration exists, that treatment is appropriate for the existing condition, that a suitable long-term prognosis can be achieved by this treatment, and that there is no alternative treatment that is less irreversible and/or less invasive.
- Treatment or removal of a malignant tumor.
- Treatments by a physician, dentist, or dental surgeon of injuries (excluding injuries as a result of chewing) to sound natural teeth (excluding injuries as a result of chewing) including replacement of such teeth, and related x-rays received within 12 months after an accident.
- Removal of unerupted impacted teeth or of a tumor or cyst, or incision and drainage of an abscess or cyst.
- Hospital charges incurred while hospital confined.
- Charges for extraction of seven or more teeth at the same time.

## **Foot Condition Charges**

The Plan will not cover charges for physicians’ services in connection with weak, strained or flat feet, any instability or imbalance of the foot, or any metatarsalgia or bunion, unless the charges are for an open cutting operation that is otherwise covered.

Also, the Plan will not cover charges for physicians' services in connection with corns, calluses or toenails unless the charges are for the partial or complete removal of nail roots, or the services are reasonably necessary in the treatment of a metabolic or peripheral-vascular disease.

## **Eye Care Charges**

Eye care charges (such as radial keratotomy or similar procedures) not specifically outlined earlier or specifically identified in this document will not be covered by the Plan.

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## **Blood Charges**

The Plan will not cover charges for blood or blood plasma that is replaced by or for the patient.

## **Impregnation or Fertilization Charges**

The Plan will not cover charges related to or for actual or attempted impregnation or fertilization that involves either a covered person or a surrogate as a donor or recipient.

## **Sterilization Reversal Charges**

The Plan will not cover charges incurred in connection with a surgical procedure to reverse a vasectomy or a sterilization tubal ligation.

## **Manipulation Therapy Charges**

The Plan will not cover charges incurred in connection with treatment of a chronic maintenance condition by manipulation therapy.

## **Charges Made by a Close Relative**

The Plan will not cover charges incurred for nursing, speech therapy, physician's services, physiotherapy or other services described in this document that are rendered by you or your spouse, your child, brother or sister, or the parent of you or your spouse.

## **Late Claims**

The Plan will not cover medical charges if the claim and all supporting materials for those charges are received more than 24 months after the services or supplies are provided.

## **Charges from Felonies**

The Plan will not cover charges for the treatment of injury or illness incurred in the commission of a felony.

## **Charges from War**

The Plan will not cover charges for the treatment of injury or illness incurred as a result of declared or undeclared war or an act of war.

## **Pre-existing Conditions for Late Enrollees**

If you or your eligible dependents are late enrollees, the Plan will not cover charges for pre-existing conditions until 18 months after you enroll. (This does not apply to newborns, adopted children and children placed for adoption if enrollment material is received within 31 days of the birth, adoption or placement for adoption.)

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If you or your dependents have creditable coverage, the 18-month period will be reduced by one day for each day of creditable coverage. See *Pre-existing Condition Exclusion for Late Enrollees* section earlier in this document for an explanation of creditable coverage.

## MyHealth Resources

MyHealth is a full range of resources offered as part of the NRECA Medical PPO Plan to help you take a more active role in managing your health care and the health care of your dependents. These resources are designed to assist you in making informed decisions about medical treatment and the use of the Plan. However, medical decisions are ultimately made by the patient and his/her physician, and do not involve the Plan.

MyHealth has two major components:

- A health-focused web resource – MyHealth Online.
- A personal health coaching and disease management program – MyHealth Coaches.

All of the MyHealth resources are offered to you free of charge as part of the NRECA Medical PPO Plan. If you have general questions about MyHealth, you can contact the Member Contact Center at (866) 673-2299.

### MyHealth Online

MyHealth Online is the web-based centralized resource for personalized health care information. You can log in to locate doctors and hospitals in the area (*Choose the Right Provider*), research health conditions and treatment options (*Understand Your Condition and Choose the Right Treatment*), and learn more about disease prevention, medication and how to stay well (*Wellness and Family, Medications and Support Groups*).

MyHealth Online also provides access to The Dialog Center<sup>SM</sup>, which links to valuable tools, information and resources to support many different health care needs, allowing you to tailor the information specific to your needs and the needs of your dependents. Healthwise Knowledgebase<sup>®</sup> is an online encyclopedia of medical information. Health Crossroads Web Modules<sup>SM</sup> include decision support, treatment options and prevention tips about major medical conditions. Shared Decision Making Programs<sup>®</sup> (available on VHS tape) contain unbiased information organized around Preference Sensitive Decisions, which are any medical decisions where your values, preferences and lifestyle should be considered when treatment options are evaluated with your doctor. A MyHealth Coach can tell you if a particular program is right for you.

To access MyHealth Online through the web:

- Log on to [www.cooperative.com](http://www.cooperative.com)
- Click on the **Take Me to NRECA Employee Benefits**
- Click on **MyHealth** in the left-hand menu

To access The Dialog Center<sup>SM</sup>:

- 
- Log on to [www.cooperative.com](http://www.cooperative.com)
  - Click on the **Take Me to NRECA Employee Benefits**
  - Click on **MyHealth** in the left-hand menu
  - Click on **Choose the Right Treatment or Understanding Your Conditions**
  - Click on **The Dialog Center**

*Note: First time Cooperative.com users will need to complete the online registration before you are able to access Cooperative.com or the NRECA Employee Benefit web site.*

For Dependents:

- Go to the [www.thedialogcenter.com/nreca](http://www.thedialogcenter.com/nreca)

*Note: Dependents will need their Social Security Number in order to set up their own accounts.*

### **MyHealth Coaches**

MyHealth Coaches are ready to help you through the The Dialog Center<sup>SM</sup>. MyHealth Coaches are specially trained health professionals (such as nurses, dietitians and respiratory therapists) available for you to call any hour of the day or night to answer questions and address any concerns about your health condition or the health conditions of your dependents. MyHealth Coaches specialize in working with people living with chronic conditions, including: asthma, diabetes, coronary artery disease, chronic obstructive pulmonary disease and congestive heart failure. All conversations with your MyHealth Coach will be confidential and private. You can also send a secure message through The Dialog Center<sup>SM</sup> to a MyHealth Coach. A confidential reply will arrive in your inbox within 24 hours to help direct you to the information you seek.

To speak with a MyHealth Coach:

- 24 hours a day, 7 days a week, 365 days a year
- Dial toll free number (866) 696-7322
- If you have a hearing impairment, dial TTY (800) 341-6534

### **TOBACCO CESSATION PROGRAM**

Studies show that tobacco users have a better chance of successfully quitting when they participate in a counseling program. Your Plan makes a program like this available to you. Quitline® is a Tobacco Cessation Treatment Program provided by the American Cancer Society (ACS). The ACS Quitline® Program is designed to help individuals quit using tobacco, including smoking and smokeless tobacco use. The program begins with an intake call and assessment of an individual's tobacco use habits and readiness to quit. When appropriate, the intake call is followed by:

- a series of telephone counseling sessions, and
- in some cases when medically appropriate free Nicotine Replacement Therapy (NRT) (e.g., patch, gum, lozenge) **mailed directly to participants who enroll in telephone counseling.**

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ACS Quitline® will conduct a verbal medical screening during the initial counseling phone call. Eligible participants and their eligible spouses (age 18 or older) who pass this initial verbal medical screening may be provided with some form of NRT (e.g., patch, gum, lozenge). The phone counseling sessions are available even if it is determined that NRT use is not appropriate for the caller. There is no cost to the participant for the initial verbal medical screening, the phone counseling portion of the program, or NRT provided through the program.

To begin, you may access the program by calling 1-866-534-QUIT (7848). When prompted, participants should provide their name and group ID number as it appears on their Medical ID card.

The ACS Quitline® Program will not disclose personal information about participants to your employer. Your participation will be shared with the NRECA Group Benefits Program for administration purposes only.

## Coordinating With Other Coverages

This Plan contains a coordination of benefits provision that applies whenever an allowable expense under this Plan is also covered under one or more other plans. Under the general coordination of benefits rule, the total benefits available will not exceed 100% of the allowable expenses. "Other plans" includes other:

- Other group plans, whether insured by insurance or self insured;
- Governmental plans (except Medicaid); and
- Medical insurance as provided by a motor vehicle insurance contract.

### Primary and Secondary Plans

When a claim is made, the primary plan pays its benefits without regard to any other plans. The secondary plans adjust their benefits so that the total benefits available will not exceed the allowable expenses. No plan pays more than it would without the coordination provision.

A plan without a coordination of benefits provision similar to this Plan's provision is always the primary plan. If all plans have such a provision, the following rules apply, in the order in which they are presented, to determine which plan is primary:

- **Employee/dependent:** The plan covering an individual other than as a dependent is primary to the plan covering an individual as a dependent.
- **Dependent child/parents not separated or divorced:** The plan of the parent whose birthday falls earlier in the year will be primary. (If both parents have the same birthday, the plan that has covered one of the parents the longest is primary.)
- **Dependent child/parents separated or divorced:** The plans of the parents pay in this order:
  - If a court decree has established financial responsibility for the child's health care expenses, the plan of the parent with this responsibility.

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- The plan of the parent with custody of the child.
  - The plan of the stepparent married to the parent with custody of the child.
  - The plan of the parent not having custody of the child.
  - **Active/inactive:** The plan covering an individual employee through active employment is primary to the plan covering the individual through retirement or layoff status.
  - **Longer/shorter length of coverage:** If none of the above apply, the plan covering the individual for the longest period is primary.

When this Plan is providing secondary coverage, this Plan's benefit is adjusted, taking into account the primary plan's payment, so that the total benefits available under both plans will not exceed the allowable expenses. This Plan never pays more than it would have paid without the coordination provision.

To receive payment on a claim when this Plan is secondary, you must submit an Explanation of Benefits from the primary plan and attach it to the itemized bill.

### **Coordination With Medicare**

If you and any of your covered dependents are eligible for Medicare benefits, the benefits payable under this Plan will be coordinated with the benefits payable under Medicare. In some cases, this Plan will be the primary plan and will pay benefits without regard to your Medicare benefits. In other cases, this Plan will be the secondary plan and your benefits under the Plan will be reduced by your Medicare benefits. Here's how to determine if your NRECA Plan is primary or secondary:

- Your NRECA Plan is the primary plan (and Medicare is secondary) if you are actively at work (for example, if you have not yet retired), if you are disabled and have not yet qualified for Medicare coverage, or during the first 30 months of your Medicare coverage for kidney dialysis treatment or a kidney transplant.
- Your NRECA Plan is the secondary plan (and Medicare is primary) if you are not actively at work (for example, if you are retired), if you are disabled and have qualified for Medicare coverage, or after the first 30 months of your Medicare coverage for kidney dialysis treatment or a kidney transplant.

When your NRECA Plan is the primary plan, your benefits will be determined independently of any Medicare benefits you may receive. When Medicare is primary, the medical benefits under your NRECA Plan are reduced by the Medicare benefits available under Medicare Parts A and B, *whether or not you have enrolled in both programs*. The specific amount of the reduction will be determined by CBA and reflected on your explanation of benefits. If you anticipate that Medicare will be your primary plan, you should apply for full Medicare coverage under Medicare Parts A and B to ensure that you receive the maximum combined benefits available under Medicare and the NRECA Plan.

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Occasionally, you or your dependents may have coverage under the NRECA Plan, Medicare and a third plan, such as when you are covered as a dependent under a plan sponsored by your spouse's employer. In this case, the benefits payable under your NRECA Plan will be determined by applying these Medicare coordination rules first, and then applying the rules discussed on the previous page.

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## Claim and Appeal Procedures

If you or a covered dependent goes to the hospital, you should ensure that the hospital contacts Cooperative Benefit Administrators (CBA) at (402) 483-9200 to verify coverage.

**Remember: For full benefits to be paid, pre-certification is required within 48 hours of an emergency inpatient (not outpatient) admission. Non-emergency admissions require pre-certification prior to admission by calling SHARE at 800-526-7322.**

## Claim Forms

If you use a health care provider who is in your Plan's network, there are no claim forms for you to fill out. Your provider submits your claim for you. However, if you use an out-of-network health care provider and that provider does not submit the claim on your behalf, please submit your claim to the address located on the back of your medical ID card. Claim forms for out-of-network services are available on the NRECA Employee Benefits Web site. Log on to [www.Cooperative.com](http://www.Cooperative.com) and click the Take Me To My NRECA Employee Benefits button. Next, log on to NRECA Employee Benefits and click on Library/Documents for Employees/Insurance Plans. Under the Medical Plans list, you will find the Health Benefit Request Form. Ask your Benefits Administrator if you need help obtaining a claim form.

If you plan to accumulate out-of-network medical bills and submit them at a later date, keep a separate record of the medical expenses for you and for each of your covered dependents. This will help you when you are ready to make a claim. Save all medical bills, including those being accumulated to satisfy a deductible. In most instances, they will serve as evidence of your claim. Accumulated medical bills, other than for prescriptions, should show all of the following information:

- Patient's full name
- Date or dates the service was rendered or purchase was made
- Nature of the sickness or injury
- Type of service or supply furnished
- Itemized charges

All medical claims relating to payment for a benefit covered by the Plan must be filed no later than 24 months from the date the service was rendered. A claim form will not be considered filed until all required information related to the service or benefit for the claim has been provided to CBA. Claims filed after 24 months will not be paid.

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## Claims and Appeals

You may file claims for Plan benefits and appeal adverse claim decisions, either yourself or through an authorized representative. An authorized representative is a person you authorize in writing to act on your behalf. An authorized representative may not be a doctor or other health provider.

- **Self** - You may file claims and other documents related to your claim. It is not necessary for you to complete the form "Authorization to Use and Disclose Protected Health Information."
- **Authorized Representative** - If you use an authorized representative, please follow these procedures. To designate an authorized representative, complete the form "Authorization to Use and Disclose Protected Health Information." Ask your Benefits Administrator for the form. Before you submit the form to NRECA, you may contact the Plan's Privacy Officer to ask questions about the use and disclosure of your health information. You may contact the Privacy Officer by telephone at (703) 907-6601, by fax at (703) 907-6602 or by e-mail at [privacyofficer@nreca.coop](mailto:privacyofficer@nreca.coop).

Once completed, send the form to the Plan's Privacy Officer at the following address to be reviewed and accepted:

Privacy Officer  
National Rural Electric Cooperative Association  
4301 Wilson Boulevard  
Arlington, VA 22203-1860

The Plan will provide you with a copy of the signed Authorization form for your records or files.

There are two different types of claims under the medical plan: **pre-service claims** and **post-service claims**. Each claim type has specific claim and appeal response periods.

- **Pre-Service Claim** – any claim for benefits for which the Plan conditions receipt of the benefit, in whole or in part, on approval of the benefit in advance of obtaining medical care, e.g., request for precertification through SHARE for an inpatient hospital stay; request for prior approval of a treatment plan for physical therapy in excess of 30 visits
- **Post-Service Claim** - any claim for payment of services or supplies already rendered that does not qualify as a pre-service claim, e.g., diagnostic tests already performed; routine doctor's office visits; prescriptions.

### For Hospital Visits

If you or a covered dependent goes to the hospital, you should ask the hospital admissions clerk to contact CBA at (402) 483-9200 to verify your coverage.

### SHARE Participants

If you participate in the Simplified Hospital Admission Review Program (SHARE), to be eligible for full benefits, pre-certification is required within 48 hours of an emergency inpatient admission to a hospital. Non-emergency admissions require pre-certification prior to admission. SHARE's telephone number is (800) 526-7322.

The table on the following pages explains the

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process for filing medical claims and appeals. If you need more information, please contact CBA at 402-483-9200.

## Process for Filing Medical Claims and Appeals

	Pre-Service Claims	Post-Service Claims
<b>Type of claim definition:</b>	Your claim for benefits that requires you to obtain pre-approval for the service. For example, a request to pre-certify surgery, chiropractic, accident related dental and cosmetic services, or a treatment plan for physical therapy in excess of 30 visits.	Your claim for payment of services already rendered. For example, claims for diagnostic tests already performed, routine doctor's office visits.
<b>File claim before or after treatment:</b>	Before	After, but not later than <b>24 months</b> from the date the service is rendered.
<b>Submit your claim to:</b>	Claims Administrator Cooperative Benefit Administrators, Inc. P.O. Box 6249 Lincoln, NE 68506	Send all claims to the address located on the back of your medical ID card.
<b>Date your claim is considered to be "filed":</b>	The date CBA receives your completed claim.	The date CBA receives your completed claim.
<b>Time period that CBA has to notify you that your claim is approved or denied:</b>	Not later than <b>15 days</b> from the date CBA receives your claim. CBA may require <b>one 15-day extension</b> if circumstances warrant and will notify you that it needs more time to evaluate your claim. CBA will notify you of the extension before the initial 15-day period is up.  If CBA needs the 15-day extension because you did not provide all the information needed to process your claim, CBA will tell you what information is missing.	Not later than <b>30 days</b> from the date CBA receives your claim. CBA may require <b>one 15-day extension</b> if circumstances warrant and will notify you that it needs more time to evaluate your claim. CBA will notify you of the extension before the initial 30-day period is up.  If CBA needs the 15-day extension because you did not provide all the information needed to process your claim, CBA will tell you what information is missing.

	<b>Pre-Service Claims</b>	<b>Post-Service Claims</b>
<b>If your claim is incomplete, the time period that you have to submit the additional requested information to CBA:</b>	<p>Not later than <b>45 days</b> from the date CBA sent you the notice to tell you that your claim is missing information. This gives CBA additional time to respond to your claim.</p> <p>If you do not send CBA the missing information within this 45-day period, CBA will deny your claim.</p>	<p>Not later than <b>45 days</b> from the date CBA sent you the notice to tell you that your claim is missing information. This gives CBA additional time to respond to your claim.</p> <p>If you do not send CBA the missing information within this 45-day period, CBA will deny your claim.</p>
<b>Time period for deciding a claim is suspended while CBA waits for you to submit additional information about your claim:</b>	<p>The time period for deciding your claim is suspended from the date CBA notifies you that your claim is incomplete until the date you provide CBA with the requested information. CBA may then use the remainder of the review period to complete its evaluation of your claim.</p>	<p>The time period for deciding your claim is suspended from the date CBA notifies you that your claim is incomplete until the date you provide CBA with the requested information. CBA may then use the remainder of the review period to complete its evaluation of your claim.</p>
<b>CBA will give you a notice if your claim is denied that contains:</b>	<ul style="list-style-type: none"> <li>• Specific reasons why your claim is denied</li> <li>• Reference to the specific Plan provisions on which the denied claim is based</li> <li>• Description of any additional information needed and why this information is needed</li> <li>• Explanation of the Plan's claims review and appeal procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• Specific reasons why your claim is denied</li> <li>• Reference to the specific Plan provisions on which the denied claim is based</li> <li>• Description of any additional information needed and why this information is needed</li> <li>• Explanation of the Plan's claims review and appeal procedures.</li> </ul>
<b>Time period that you, or your authorized representative, have to request a claim appeal:</b>	<p>Not later than <b>180 days</b> from the date you receive the notice that your claim is denied.</p>	<p>Not later than <b>180 days</b> from the date you receive the notice that your claim is denied.</p>
<b>"Authorized representative" definition:</b>	<p>A person you authorize in writing to act on your behalf. An authorized representative may not be a doctor or other health provider.</p>	<p>A person you authorize in writing to act on your behalf. An authorized representative may not be a doctor or other health provider.</p>

	<b>Pre-Service Claims</b>	<b>Post-Service Claims</b>
<b>How to designate an authorized representative:</b>	<p>Fill out the form "Authorization to Use and Disclose Protected Health Information." Send the form to:</p> <p>Privacy Officer National Rural Electric Cooperative Association 4301 Wilson Boulevard Arlington, VA 22203-1860</p> <p>The Plan will provide you with a copy of the form for your records after it is reviewed and accepted by the Privacy Officer.</p>	<p>Fill out the form "Authorization to Use and Disclose Protected Health Information." Send the form to:</p> <p>Privacy Officer National Rural Electric Cooperative Association 4301 Wilson Boulevard Arlington, VA 22203-1860</p> <p>The Plan will provide you with a copy of the form for your records after it is reviewed and accepted by the Privacy Officer.</p>
<b>Information you may request from the Plan, free of charge:</b>	<p>Copies of all documents, records and other information related to your denied claim.</p>	<p>Copies of all documents, records and other information related to your denied claim.</p>
<b>Materials that you may submit with your appeal:</b>	<p>Written comments, records, documents and other information to support your appeal, whether or not you already submitted these items.</p>	<p>Written comments, records, documents and other information to support your appeal, whether or not you already submitted these items.</p>
<b>Submit your written appeal to:</b>	<p>Appeals Administrator Cooperative Benefit Administrators, Inc. P.O. Box 6249 Lincoln, NE 68506</p>	<p>Appeals Administrator Cooperative Benefit Administrators, Inc. P.O. Box 6249 Lincoln, NE 68506</p>
<b>Identity of the Appeals Administrator:</b>	<p>The Appeals Administrator is a different person than the person who made the original decision to deny your claim and is not someone directly supervised by the original decision-maker.</p>	<p>The Appeals Administrator is a different person than the person who made the original decision to deny your claim and is not someone directly supervised by the original decision-maker.</p>
<b>Time period that the Appeals Administrator has to review your appeal and make a decision:</b>	<p>Not later than <b>30 days</b> from the date the Appeals Administrator receives your appeal. The Appeals Administrator will conduct a full and fair review of all documents and evidence submitted to support your claim for benefits and may consult with medical or vocational experts in order to make a decision about your appeal. These medical or vocational experts are different persons than the ones consulted previously.</p>	<p>Not later than <b>60 days</b> from the date the Appeals Administrator receives your appeal. The Appeals Administrator will conduct a full and fair review of all documents and evidence submitted to support your claim for benefits and may consult with medical or vocational experts in order to make a decision about your appeal. These medical or vocational experts are different persons than the ones consulted previously.</p>

	Pre-Service Claims	Post-Service Claims
<b>If your appeal is denied, you will receive a notice that contains:</b>	<ul style="list-style-type: none"> <li>• Specific reasons why your appeal is denied</li> <li>• Reference to the specific Plan provisions on which the denied appeal is based</li> <li>• An explanation of your rights under ERISA's claim and appeal rules.</li> </ul> <p>You have now completed the Plan's appeal process. However, you may <b>voluntarily</b> take part in one more level of review of your denied appeal called the Voluntary Final Appeal Process. If you do not choose to use the Voluntary Final Appeal Process, you may seek legal action.</p>	<ul style="list-style-type: none"> <li>• Specific reasons why your appeal is denied</li> <li>• Reference to the specific Plan provisions on which the denied appeal is based</li> <li>• An explanation of your rights under ERISA's claim and appeal rules.</li> </ul> <p>You have now completed the Plan's appeal process. However, you may <b>voluntarily</b> take part in one more level of review of your denied appeal called the Voluntary Final Appeal Process. If you do not choose to use the Voluntary Final Appeal Process, you may seek legal action.</p>
<b>Voluntary Final Appeal Process:</b>	<p>You may use this option if you wish to have the Plan's Appeals Committee review your denied claim appeal. Using this Voluntary Final Appeal Process has no effect on your rights to any other benefits under the Plan or your rights to legal review. Before you submit your request, you may request additional information about the Voluntary Final Appeal Process from the Appeals Committee by phoning (402) 483-9200.</p>	<p>You may use this option if you wish to have the Plan's Appeals Committee review your denied claim appeal. Using this Voluntary Final Appeal Process has no effect on your rights to any other benefits under the Plan or your rights to legal review. Before you submit your written request, you may request additional information about the Voluntary Final Appeal Process from the Appeals Committee by phoning (402) 483-9200.</p>
<b>Time period that you have to submit your request for review:</b>	<p>Not later than <b>60 days</b> from the date you receive the notice that your claim appeal is denied by the Appeals Administrator.</p>	<p>Not later than <b>60 days</b> from the date you receive the notice that your claim appeal is denied by the Appeals Administrator.</p>
<b>Information you may request from the Plan, free of charge:</b>	<p>Copies of all documents, records and other information that relates to your denied claim and denied appeal.</p>	<p>Copies of all documents, records and other information that relates to your denied claim and denied appeal.</p>
<b>Materials that you may submit with your final appeal:</b>	<p>Written comments, records, documents and other information to support your appeal, whether or not you have already submitted these items.</p>	<p>Written comments, records, documents and other information to support your appeal, whether or not you have already submitted these items.</p>

	Pre-Service Claims	Post-Service Claims
Submit your written final appeal to:	<p>Appeals Committee  Cooperative Benefit Administrators, Inc.  CBA 9284  P.O. Box 6249  Lincoln, NE 68506</p>	<p>Appeals Committee  Cooperative Benefit Administrators, Inc.  CBA 9284  P.O. Box 6249  Lincoln, NE 68506</p>
Identity of the Appeals Committee:	<p>The Appeals Committee is selected by the Vice President, Insurance &amp; Financial Services Administration, and has no financial or personal interest in the final appeal's result.</p>	<p>The Appeals Committee is selected by the Vice President, Insurance &amp; Financial Services Administration, and has no financial or personal interest in the final appeal's result.</p>
Time period that the Appeals Committee has to review your final appeal and make a decision:	<p>Not later than <b>60 days</b> from the date the Appeals Committee receives your final appeal. The Appeals Committee will conduct a full and fair review of all documents and evidence submitted to support your claim for benefits and may consult with medical or vocational experts in order to make a decision about your appeal. These medical or vocational experts are different persons than the ones consulted previously.</p>	<p>Not later than <b>60 days</b> from the date the Appeals Committee receives your final appeal. The Appeals Committee will conduct a full and fair review of all documents and evidence submitted to support your claim for benefits and may consult with medical or vocational experts in order to make a decision about your appeal. These medical or vocational experts are different persons than the ones consulted previously.</p>
If your final appeal is denied, you will receive a notice that contains:	<p>The Appeals Committee may request <b>one 60-day extension</b> if circumstances warrant and will notify you that it needs more time to evaluate your appeal. The Appeals Committee will notify you of the extension before the initial 60-day period is up.</p>	<p>The Appeals Committee may request <b>one 60-day extension</b> if circumstances warrant and will notify you that it needs more time to evaluate your appeal. The Appeals Committee will notify you of the extension before the initial 60-day period is up.</p>
	<ul style="list-style-type: none"> <li>• Specific reasons why your final appeal is denied</li> <li>• Reference to the specific Plan provisions on which the denied final appeal is based</li> <li>• An explanation of your rights under ERISA's claim and appeal rules.</li> <li>• An explanation of your right to file a civil action under ERISA within 12 months.</li> </ul>	<ul style="list-style-type: none"> <li>• Specific reasons why your final appeal is denied</li> <li>• Reference to the specific Plan provisions on which the denied final appeal is based</li> <li>• An explanation of your rights under ERISA's claim and appeal rules.</li> <li>• An explanation of your right to file a civil action under ERISA within 12 months.</li> </ul>

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## COBRA Coverage

Under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), when you experience a qualifying event (described below) that causes you to lose eligibility for medical coverage under the Plan, you have the option of continuing that coverage at your own expense (known as COBRA coverage). COBRA coverage is also available to your qualified beneficiaries (described below) who lose coverage due to a qualifying event (described below). Please note, however, that COBRA coverage is available only for the type of NRECA Medical PPO Plan coverage you had at the time of the qualifying event.

- **Qualified Beneficiaries**—Qualified Beneficiaries are individuals who are Plan participants on the day before a qualifying event occurs. Generally, this applies to you, your spouse and your dependent children. It also includes a child born to, or placed for adoption with, you during the period of COBRA coverage. Individuals who have terminated coverage under this Plan because they have other coverage are not considered qualified beneficiaries for COBRA.
- **Qualifying Event**—A qualifying event is a specific event that causes you or your covered dependents to lose medical coverage under this Plan. There are several types of qualifying events for employees, their spouses and dependent children, such as:
  - Termination (voluntary or involuntary) of employment for any reason other than gross misconduct;
  - Reduction in work hours that results in loss of medical coverage; or
  - Your employer files for bankruptcy.

In addition to the above, qualifying events for your spouse include any of the following:

- Your divorce;
- Your death;
- Your spouse's hours of employment are reduced resulting in a loss of coverage;
- Your entitlement to benefits from Medicare; or
- Your spouse's employment ends for any reason other than his or her gross misconduct.

In addition to the qualifying events that affect you (listed above), qualifying events for your dependent children include any of the following:

The loss of a child's dependent status as defined under the terms of this Plan:

- The employee-parent dies;
- The employee-parent becomes entitled to benefits from Medicare;
- The employee-parent hours of employment are reduced;
- The employee-parent employment ends for any other reason other than gross misconduct;
- The parents become divorced; or
- The child becomes ineligible for coverage under the Plan as a dependent child

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Please note the following:

- Coverage for a student under this Plan will cease immediately when the student graduates from college, is no longer a full-time student, or otherwise fails to be eligible for medical coverage, whichever occurs first, or unless otherwise specified under this Plan.
- Your right to post-retirement benefits is subject to the policies of your employer and can change at any time.

**Failure to elect COBRA coverage may affect your or your dependents' future portability of coverage, guaranteed access to other coverage or other Plan rights and privileges.**

When your medical coverage or COBRA coverage ends, you will receive a certificate of creditable coverage. (Certification will also be provided for a dependent's loss of coverage once the Plan is aware that the dependent's coverage has ended. Please keep your employer informed if your dependents become ineligible for coverage.)

### ***Procedures for Notifying Your Employer of Qualifying Events***

**Failure to follow the following procedures for notifying your employer may result in the loss of eligibility for COBRA coverage.**

#### **Which Qualifying Events Require Employer Notification?**

You or your spouse must notify your employer of the following qualifying events:

- Your divorce.
- Loss of dependent eligibility for your dependent child.
- Your death.
- Determination by the Social Security Administration ("SSA") that you, your spouse or your dependent child is disabled.
- Determination by the SSA that you, your spouse or your dependent child is no longer disabled.
- Your entitlement to benefits from Medicare;
- Second qualifying event (that is, a qualifying event that you, your spouse or your dependent child experiences during the 18-month COBRA coverage period that follows an employment-related qualifying event).

#### **Who Must Receive the Notification at your Employer?**

You must notify the person who is named in the *General Notice of COBRA Continuation Rights* as the Plan Information Contact.

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## When Your Employer Must be Notified

You or your spouse must provide notice to your employer within 60 days after the date of the qualifying event or the second qualifying event.

In the event of a SSA disability determination and you (your spouse and/or your dependent children) want to elect to extend the initial 18-month continuation period for an additional 11 months, your employer must be notified within 60 days after the later of the SSA disability determination (but before the end of the initial 18-month period) or the date of the qualifying event.

In the event that the SSA has determined that you, your spouse or your dependent child is no longer disabled, your employer must be notified within 30 days after the SSA determination.

## How Your Employer Must be Notified

The required information for notification of your employer must be provided on the form and in the format specifically required by your employer for this purpose. This form, required by your employer, will be available at no cost upon request from the Plan Information Contact named in the *General Notice of COBRA Continuation Rights*.

## What Information and/or Documentation the Notification Must Include

- Name of the qualified beneficiary(ies)
- Address of the qualified beneficiary(ies)
- Telephone number(s) of the qualified beneficiary(ies)
- Qualifying event
- Date of the qualifying event

Your employer will require additional information or documentation as proof of the qualifying event. Examples of such additional information or documentation include:

- If the qualifying event is divorce, copies of the first and last page of the divorce decree.
- If the qualifying event is loss of dependent eligibility, a statement as to the reason (for example, age or loss of student status).
- If notifying the employer of a SSA disability determination, a copy of the SSA determination letter.
- If the qualifying event is the death of the employee, a copy of the death certificate.

Your employer reserves the right to request additional information or documentation if the information or documentation you provided is not sufficient for your employer to make its determination.

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## Who May Provide the Notification

- You as a covered employee may provide notice on behalf of yourself, your spouse and/or your dependent children.
- Your spouse may provide notice on behalf of him/herself and/or your dependent children.
- Your dependent child may provide notice on his/her own behalf.
- Any representative acting on behalf of you, your spouse, and/or your dependent children may provide notice.

Notice provided to your employer by one qualified beneficiary is considered notice on behalf of all related qualified beneficiaries.

## How You Will Be Notified by Your Employer If COBRA Coverage Is Available

If COBRA coverage is available as a result of an initial qualifying event, your employer will provide you (your spouse and/or your dependent children) with an election notice and an election form. The election notice contains information regarding COBRA rights to continued coverage. The election form is an administrative form to continue NRECA-sponsored health coverage.

If the COBRA coverage period will be extended due to a second qualifying event (including a SSA disability determination), you will be notified by your employer of the extended coverage period.

If COBRA does not apply, your employer will send you (your spouse and/or your dependent children) a Notice of Unavailability of Coverage, explaining the reasons why COBRA coverage is not available.

### ***Electing COBRA Coverage***

Once the Benefits Administrator receives notice that a qualifying event has occurred, you will receive a notice describing your right to elect COBRA coverage. Each qualified beneficiary will have an independent right to elect COBRA coverage. You may elect COBRA coverage on behalf of your spouse, and you or your spouse may elect COBRA coverage on behalf of your children.

**If you (your spouse and/or your dependent children) wish to continue medical coverage, you (or they) must respond to the notice within 60 days of the date you (or they) receive the notice or the date of the qualifying event, whichever is later. Failure to respond to the notice within this 60-day period will result in the loss of the right to elect to continue medical coverage.**

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**You must give this notice to:**

Benefits Administrator  
BIG RIVERS ELECTRIC CORPORATION  
BOX 24  
HENDERSON, KY 42420

***Length of COBRA Coverage***

If you and/or your eligible dependents elect COBRA coverage, the coverage begins on the date of the qualifying event. If you and/or your eligible dependents decide not to elect COBRA coverage, you and/or your eligible dependents may still decide to elect COBRA coverage within the 60-day COBRA election period. In this case, the COBRA coverage begins on the date you and/or your eligible dependents make the election, not on the date of the qualifying event.

COBRA coverage is temporary. Depending upon the qualifying event, the duration of coverage is as follows:

***18-Month COBRA Coverage Period***

If the qualifying event is your termination of employment (except for gross misconduct) or reduction in hours, you, your spouse and/or your dependent children are entitled to elect COBRA coverage for a maximum period of 18 months after the qualifying event.

***36-Month COBRA Coverage Period***

If the qualifying event is divorce, your death (see *Special Rules for Death as a Qualifying Event, below*), your entitlement to benefits from Medicare or the loss of dependent eligibility, your spouse and/or your dependent children are entitled to elect COBRA coverage for a maximum period of 36 months after the qualifying event.

***Disability Extension for 18-Month COBRA Coverage Period***

If you, your spouse or your dependent child (i) has elected COBRA coverage, (ii) is determined by the Social Security Administration to be disabled and (iii) notifies the Benefits Administrator in a timely fashion, then you, your spouse and your dependent children may be entitled to receive up to an additional 11 months of COBRA coverage, for a total of 29 months. The disability must have started at some time before the 60th day of COBRA continuation coverage and must last at least until the end of the initial 18-month period of COBRA coverage.

***Second Qualifying Event Extension for 18-Month COBRA Coverage Period***

If you or your eligible dependents experience another qualifying event during the 18-month COBRA coverage period that would otherwise entitle your spouse and/or dependent children to 36 months of COBRA coverage, the 18-month period will be extended to a maximum of 36 months for your spouse and/or dependent children, if notice of the second qualifying event is

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properly given to the Plan. The second qualifying event may be your death (see *Special Rules for Death as a Qualifying Event, below*), your divorce, your entitlement to benefits from Medicare or your dependent child's loss of dependent status under the Plan, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred. To qualify for this extension you, your spouse or your eligible dependents must notify your employer within 60 days of the second qualifying event.

### ***Special Rules for Death as the Qualifying Event***

If the qualifying event is your death, COBRA coverage will continue for the surviving spouse until the later of the date of his or her death, remarriage or the end of the COBRA coverage period. A dependent child may continue COBRA coverage until the later of the date the dependent child loses dependent eligibility or the end of the COBRA coverage period.

### ***Cost of COBRA Coverage***

If you elect COBRA coverage under the Plan, you must pay the full cost of that coverage (including both the share you now pay, if any, and the share your employer now pays). You may also be required to pay a 2% administrative fee, for a total of 102% of the cost. If you are disabled, this administrative fee may be higher than the 2% but no more than 50% of the cost of coverage. After you elect COBRA coverage, you will receive a bill for the initial premium. This initial premium must be paid in full within 45 days of the date you elect COBRA coverage. Each subsequent premium must be paid in full within 31 days of the first day of each month (for example, the premium for May must be paid in full on or before May 31). Failure to pay the initial or subsequent premiums on time will result in the termination of your COBRA coverage.

### ***When COBRA Coverage Ends***

Qualified beneficiaries will lose COBRA coverage if any of the following occurs:

- Your premiums are not paid in full within the required payment periods. You have 45 days from the date you elect COBRA coverage to pay your initial premium, and 31 days from the first of each month to pay each subsequent premium.
- Your former employer terminates group medical coverage for all employees.
- A qualified beneficiary becomes covered under another group medical plan after electing COBRA coverage, and the other group medical plan does not have a pre-existing condition exclusion or limitation that would affect the qualified beneficiary.
- A qualified beneficiary becomes covered under Medicare after electing COBRA.
- A qualified beneficiary reaches the end of the 18-month, 29-month, or 36-month COBRA coverage period (in general), whichever applies.

Please remember that in order to protect your family's rights, you should keep the Benefits

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Administrator informed of any changes in the addresses of your family members. You should also keep for your records copies of any notices you send to the Benefits Administrator. If you have questions concerning your Plan or your COBRA coverage rights, please contact:

Benefits Administrator  
BIG RIVERS ELECTRIC CORPORATION  
BOX 24  
HENDERSON, KY 42420

For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit the EBSA website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

### ***Benefits While on Family Medical Leave***

The Family Medical Leave Act (FMLA) requires some employers to maintain group health insurance for up to 12 weeks of continuous or intermittent unpaid leave each year for specific family and medical reasons. FMLA also contains rules regarding the rights of employees when and if they return from FMLA leave and other issues.

Not all employers are covered by FMLA and not all employees of covered employers are eligible for FMLA rights.

If you and your employer are covered by FMLA and you do not return from work at the end of FMLA leave, you may be entitled to elect COBRA coverage, even if you withdrew from coverage under this Plan during the leave.

Your Benefits Administrator can provide you with specific information on how FMLA affects you and your benefits.

### ***Benefits While on Military Leave***

Under the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), if you go on active duty in the U.S. Armed Forces or the National Guard of a state that is called to federal service, you will have certain reemployment and employee benefit rights upon completion of duty, provided you were on an authorized military leave of absence.

If your military leave is for 31 days or less, health coverage for you and your dependents will be continued automatically and your employer will pay the same portion of the cost as if you were still working. If your military leave is for a period greater than 31 days, health coverage for you and your dependents will be continued under COBRA/USERRA for up to 24 months or until you return from active duty (whichever occurs first), but only if you pay the full cost of the coverage. All other benefits for you and your dependents terminate as of either the last day of active employment or compensated leave, but in no case later than the date of your entry into the armed services.

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When you return from military leave, you will be eligible to participate in all applicable benefit programs upon re-employment without having to again fulfill any waiting periods. You must enroll within 31 days of re-employment. See your Benefits Administrator for more information.

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## Important Administrative Information

Here is some important administrative information about this Plan.

- This Plan operates under the official name of the NRECA Group Benefits Program. Its Plan Number is 501.
- Coverage under the Plan is self-insured and funded through contributions made solely by NRECA (address below), or jointly by NRECA and participating cooperatives:

National Rural Electric Cooperative Association  
Group Benefits Trust  
4301 Wilson Boulevard  
Arlington, VA 22203-1860

- Type of plan: Group health plan
- The name and address of the Plan Sponsor is:

National Rural Electric Cooperative Association  
4301 Wilson Boulevard  
Arlington, VA 22203-1860

NRECA, as the Plan Sponsor, must abide by the rules of the Plan when making decisions related to how the Plan operates and how benefits are paid.

- The Plan Sponsor's Employer Identification Number is 53-0116145
- The Plan Administrator has discretionary and final authority to interpret and implement the terms of the Plan, resolve ambiguities and inconsistencies, and make all decisions regarding eligibility and/or entitlement to coverage or benefits. The Plan Administrator is:

Senior Vice-President  
Insurance & Financial Services  
National Rural Electric Cooperative Association  
4301 Wilson Boulevard  
Arlington, VA 22203-1860

Telephone number: (703) 907-5500  
Employer Identification Number: 54-2072724

Your employer, however, has Plan Administrator responsibilities with respect to COBRA compliance, including the COBRA notice requirements.

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In addition to the Senior Vice-President of the Insurance & Financial Services Department, the individual listed below is the person who has Plan Administrator responsibilities for your employer:

Benefits Administrator  
BIG RIVERS ELECTRIC CORPORATION  
BOX 24  
HENDERSON, KY 42420  
Employer Identification Number: 61-0597287

- The Plan Trustee is:

State Street Bank and Trust Company  
225 Franklin Street  
Boston, MA 02101

- The agent for service of legal process is the Plan Administrator— the Senior Vice-President of the Insurance & Financial Services Department of NRECA. This is the person who receives all legal notices on behalf of the Plan Sponsor regarding claims or suits filed with respect to this Plan. Such legal process may also be served upon the Plan Trustee.

- **The Claim Administrator for the Plan is:**

Cooperative Benefit Administrators, Inc.  
P.O. Box 6249  
Lincoln, NE 68506

- Except where pre-empted by ERISA or other U.S. laws, the validity of the Plan and any other provisions will be determined under the laws of the Commonwealth of Virginia.

## **Your Rights Under ERISA**

As a participant in the Plan, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants are entitled to:

- Receive information about the Plan and its benefits.
- Examine, without charge, at the Plan Administrator's office or at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts, collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements,

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and copies of the latest annual report (Form 5500 Series) and updated Summary Plan Description. The administrator may make a reasonable charge for the copies.

- Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this Summary Annual Report.

ERISA also provides that all Plan participants will be entitled to:

- Continue health care coverage for yourself, spouse or dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage. Review this Summary Plan Description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.
- Reduction or elimination of exclusionary periods of coverage for pre-existing conditions under your group health plan, if you have creditable coverage from another plan. You should be provided a certificate of creditable coverage, free of charge, from your group health plan or health insurance issuer when you lose coverage under the Plan, when you become entitled to elect COBRA continuation coverage, when your COBRA continuation coverage ceases, if you request it before losing coverage, or if you request it up to 24 months after losing coverage. Without evidence of creditable coverage, you may be subject to a pre-existing condition exclusion for 12 months (18 months for late enrollees) after your enrollment date in your coverage.

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your Plan, called fiduciaries of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union, or any other person may, fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

If your claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

Under ERISA there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in Federal court. In such case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator. If you have a claim for benefits that is denied or ignored, in whole or in part, you may file suit in state or Federal court after exhausting all mandatory appeal procedures under the Plan. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court after exhausting all mandatory appeal procedures under the Plan. If it should happen that the Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in Federal court. The court

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will decide who should pay the costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

Please remember that you may not file a lawsuit in federal or state court to enforce your rights until you have exercised, and exhausted, all administrative claim and appeal rights described in the Plan and in this document.

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, DC 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

### **The PPO Network**

Please keep the following facts in mind concerning the PPO network:

- PPO network doctors and hospitals are not affiliated with—and have not been selected by—your employer. Network providers have no contract with your employer. The Plan pays PPO network physicians according to contracted rates and these rates apply only to network providers.
- Neither the Plan nor your employer provides or guarantees the quality of the health care that you or a covered dependent receive under the Plan.
- You always have the choice of what services you receive or who provides your care—regardless of what the Plan covers or pays.

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## **Health Insurance Portability and Accountability Act of 1996 (HIPAA)**

### **How do the HIPAA privacy rules protect my confidential health information?**

The HIPAA privacy rules govern how health information about you may be used and provide you with certain rights with respect to your health information. The privacy rules became effective April 14, 2003.

#### **Privacy Practices**

NRECA and Cooperative Benefit Administrators (CBA) have always taken steps to protect the privacy of your personal health information. NRECA has amended the Group Benefits Program to add the provisions described below to comply with new federal privacy regulations issued under HIPAA.

#### **Privacy Obligations**

The Group Benefits Program is required by federal law to protect the privacy of your individually identifiable health information that it creates or receives (“Protected Health Information”) and to provide you with information about its legal duties and privacy practices. When the Group Benefits Program uses or discloses your Protected Health Information, it is required to abide by its privacy practices. It is important to note that these practices apply to the Group Benefits Program and not to the employers participating in the Group Benefits Program.

#### **Use and Disclosure of Your Protected Health Information**

The Group Benefits Program may use or disclose your Protected Health Information to others without your authorization for purpose of treatment, payment or health care operations of the Group Benefits Program. Treatment includes providing, coordinating, and managing your health care and related services. Payment includes obtaining payment for your coverage, administering claims, coordinating benefits and aiding other health plans or health care providers in obtaining payment for their services. Health care operations include using or disclosing information for business planning, quality assessment, case management and disease management.

The Group Benefits Program may also disclose your Protected Health Information to a limited group of employees of NRECA or CBA to carry out the Plan Sponsor’s responsibilities to administer Plan payment and health care operations. The Group Benefits Program may not disclose your Protected Health Information to NRECA or CBA for any other reason without your authorization. However, health information derived from other sources, for example in connection with an application for disability benefits or a leave qualifying under the Family and Medical Leave Act, is not protected by HIPAA.

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The Group Benefits Program is not restricted from using or disclosing any health information that does not identify an individual. The Group Benefits Program may also disclose summary health information to NRECA in order for NRECA to obtain premium bids or to modify, amend or terminate the Group Benefits Program. Your eligibility and enrollment information may also be used by or disclosed to NRECA or CBA.

The Group Benefits Program may also use or disclose your Protected Health Information without your authorization for the following purposes: to comply with the law; for public health and health oversight activities; in connection with judicial and administrative proceedings; to law enforcement and government officials; for health or safety purposes; or for workers' compensation purposes.

In most other cases, the Group Benefits Program cannot use or disclose your Protected Health Information without your authorization. If you choose to authorize additional uses and disclosures of your Protected Health Information, you may revoke your authorization at any time.

### **Your Rights**

You may request additional restrictions on the use and disclosure of your Protected Health Information for payment and health care operations; however, the Group Benefits Program does not have to grant your request.

You may request that you receive your Protected Health Information by an alternative means of communication or at another location if receiving Protected Health Information through the standard method of communication will endanger you.

You have a right to inspect and copy your Protected Health Information; however, the Group Benefits Program may deny your request under certain circumstances.

You have a right to request that the Group Benefits Program amend your Protected Health Information in any system maintained by or for it, however the Group Benefits Program may deny your request under certain circumstances. If your physician or other health care provider created the information that you desire to amend, you should contact the provider directly.

You may obtain an accounting of certain disclosures of your Protected Health Information made after April 14, 2003. You may be charged if you request an accounting more than once within a 12-month period.

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### **Notice of Availability of HIPAA Notice of Privacy Practices**

The privacy rules under HIPAA govern how health information about you may be used, and provide you with certain rights with respect to your health information. The Plan maintains a Notice of Privacy Practices that provides information to individuals whose protected health information (PHI) will be used or maintained by the Plan. If you would like a copy of the Plan's Notice of Privacy Practices, please contact NRECA's Privacy Officer:

Privacy Officer  
NRECA  
4301 Wilson Blvd.  
Arlington, VA 22203-1860  
Telephone: (703) 907-6601  
Fax: (703) 907-6602  
E-mail: [privacvofficer@nreca.coop](mailto:privacvofficer@nreca.coop)

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## **Additional Administrative Information**

### **Not a Contract of Employment**

This Plan must not be construed as a contract of employment and does not give any employee a right of continued employment.

### **Non-Assignment of Benefits**

You cannot assign, pledge, borrow against or otherwise promise any benefit payable under the Plan before you receive it. The one exception to this provision is in the case of a Qualified Medical Child Support Order (QMCSO) that requires you to provide benefits to a child.

### **Mistakes in Payment**

Although every effort is made to pay your benefits from the Plan accurately, mistakes can occur. If a mistake is discovered, the Claims Administrator will make corrections that are deemed appropriate. You will be notified if a mistake is found.

### **Recovery of Overpayment**

If the Plan makes an overpayment, it will have the right at any time to recover that overpayment from the person to whom or on whose behalf it was made, or to offset a future claim payment by the amount of the overpayment.

### **Subrogation or Third Party Liability Provision**

If you and/or your dependent(s) suffer an injury due to the fault of any third party (such as in an automobile accident), you and/or your dependent(s) may receive benefits from this Plan. Immediately upon paying any benefits to you and/or your dependent(s), however, the Plan shall be subrogated to (that is, substituted for) all rights of recovery that you and/or your dependent(s) have against any third party for medical benefits due to your injury and/or your dependent(s). In the event that you and/or your dependent(s) receive a settlement, judgment or compensation from that third party due to your injury, the Plan reserves the right to seek reimbursement of the medical benefits paid on your behalf and/or your dependent's behalf under this Plan.

In most cases, the Plan will not be reimbursed directly by the third party. Normally, your claim and/or your dependent's claim against the third party will be settled with the third party. Therefore, if your and/or your dependent's medical benefits are paid by the Plan and then you and/or your dependent(s) receive a settlement from the third party or the third party's insurer to compensate you and/or your dependent(s), you must reimburse the Plan for the benefits it paid to you and/or your dependent(s) up to the amount of such compensation. This Plan's right of subrogation and reimbursement is a first priority right of reimbursement, to be satisfied before

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payment of any other claims, including attorney's fees and costs (or any common fund doctrine), and regardless of any state's make-whole doctrine.

This provision of the Plan allows you and/or your dependent(s) to receive benefits, and, at the same time, places the expense of medical coverage -- with the person who caused your injury and/or dependent(s) injury. As a condition of receiving benefits under this Plan, you and/or your dependent(s) are expected to cooperate with CBA with its recovery of any amounts for which the Plan is entitled to be reimbursed, including the completion of any forms, and to repay the Plan any amounts you and/or your dependent(s) receive due to the injury. If you fail to repay the Plan any amounts you and/or your dependent(s) receive due to the injury, the Plan reserves the right to bring legal action against you for the amounts owed to the Plan and/or to suspend payment(s) for any future medical claims until it has recovered such amounts.

### **Changing or Terminating the Plan**

The Plan Administrator reserves the right to make changes to this Plan or terminate this Plan at any time, for any reason. This includes the right to change the cost of coverage. These changes may be made with or without advance notice to Plan participants.

### **Benefits in Retirement**

Your employer may continue to offer medical benefits for you and your eligible family members after you retire. Please see your Benefits Administrator for more information. However, your rights to any post-retirement benefits are subject to the policies of your employer and can change at any time.

### **Other Employee Classes**

The Group Benefits Program may also cover employees in other employee classes for your employer. If this is the case, a separate Summary Plan Description has been prepared for them that details the specific benefits for which they are eligible.

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## Key Terms

This section provides definitions of key terms used throughout this document.

**Accident**—A non-occupational injury that is caused by a sudden and unforeseen event and is exact as to the time and place it occurred.

**Ambulatory Surgical Center**—An ambulatory surgical center is any public or private institution that:

- Is licensed as an ambulatory surgical center by the state in which the center is located, or
- Is established, equipped, and operated primarily as a facility for performance of surgical procedures and meets the following requirements:
  - Is operated under the supervision of a staff of physicians, maintains adequate medical records for each patient, and provides for periodic review of the facility and its operation by a utilization and/or tissue committee composed of physicians other than those owning or supervising the facility.
  - Permits a surgical procedure to be performed only by a physician privileged to perform such procedure in a hospital in its area and requires that a licensed anesthesiologist administer the anesthetics and be present during the surgical procedure, unless only local infiltration anesthetics are used.
  - Provides no overnight accommodations for patients and has at least two operating rooms and one post-anesthesia recovery room and full-time services of registered nurses (R.N.s) for patient care in all operating and post-anesthesia recovery rooms.
  - Is equipped to perform diagnostic x-ray and laboratory examinations required in connection with the surgery to be performed and has the necessary equipment and trained personnel to handle foreseeable emergencies including, but not limited to, a defibrillator for cardiac arrest, a tracheotomy set for airway obstruction, and a blood bank or other supply for hemorrhaging.
  - Maintains written agreements with one or more hospitals in its area for immediate acceptance of patients who develop complications or require postoperative confinement.

The surgical suite or facility must be accredited by either the Accreditation for Ambulatory Health Care (AAHC) or the American Association of Accreditation Plastic Surgery Facilities (AAAPSF).

**Birthing Center**—A birthing center is a facility that can be used instead of a hospital setting for the birth of a child. A birthing center must meet several requirements. It must:

- Be certified or approved by a state department of health or other legally constituted regulatory state authority
- Be equipped and operated primarily for the purpose of providing an alternative method of childbirth (This does not include an abortion center or clinic.)
- Operate under the direction of a physician

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- Permit a surgical procedure to be performed only by a physician
  - Require an examination by an obstetrician at least once prior to delivery (to screen out high-risk pregnancies)
  - Offer prenatal and postpartum care
  - Provide at least two birthing rooms
  - Have available the necessary equipment and trained personnel to handle foreseeable emergencies. This equipment shall include a fetal monitor, incubator and resuscitator.
  - Provide the services of registered graduate nurses for patient care
  - Not provide beds or other accommodations for patients to stay more than 48 hours
  - Maintain written agreements with one or more hospitals in the area for immediate acceptance of patients who develop complications or who require post-delivery confinement
  - Provide for periodic review by an outside agency
  - Maintain adequate medical records for each patient.

**Chemotherapy**—Outpatient treatment of disease using chemical agents.

**Convalescent Nursing Home**—A convalescent nursing home is a legally operated institution that:

- For a fee, provides room, board and 24-hour care by one or more professional nurses and other nursing personnel needed to provide adequate medical care.
- Is under full-time supervision of a physician or registered nurse (R.N.).
- Keeps adequate medical records.
- If not operated by a doctor, has the services of one available under an established agreement.
- Is not an institution, or part of one, used mainly as a rest facility or a facility for the aged.
- Is licensed for skilled nursing care.

**Cosmetic Surgery**— Surgery that is for the purpose of improving the patient's physical appearance, from which no significant improvement in physiologic function can be expected, regardless of emotional or psychological factors, and that is medically unnecessary.

**Custodial Care**— Custodial care is care that helps you meet your daily living activities. Examples include assistance in walking and getting in and out of bed, aid in bathing, dressing, eating and other forms of assistance with normal bodily functions, and preparation of special diets and supervision of medication which usually can be self-administered. This type of care does not require the continuing attention and assistance of licensed medical or trained paramedical personnel. Custodial care is not covered under this Plan.

**Durable Medical Equipment**—Durable medical equipment includes, but is not limited to: wheelchairs, hospital beds, and respirators. Air conditioners, humidifiers, air purifiers, and other similar convenience items are not considered durable medical equipment.

Durable medical equipment is equipment that is recognized as such by Medicare Part B that meets all of the following criteria:

- It can stand repeated use

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- It is primarily and customarily used to serve a medical purpose rather than being primarily for comfort or convenience
  - It is usually not useful to a person in the absence of sickness or injury
  - It is appropriate for home use
  - It is related to the patient's physical disorder
  - It is for temporary use only
  - It is certified, in writing by a physician, as being medically necessary
  - It is the standard, basic model rather than a deluxe, luxury model
  - It is not more costly than alternative services that would be effective for diagnosis and treatment of the condition
  - It enables a patient to make reasonable progress in treatment

**ERISA**—The Employee Retirement Income Security Act of 1974, as amended.

**Home Health Care Agency**—A home health care agency is considered to be one of the following:

- A hospital that provides a program of home health care
- A home health agency as defined by Medicare
- An organization that is certified by the patient's physician as an appropriate provider of home health services, is licensed or certified as a home health care agency if the state or local jurisdiction in which it is located requires such licensing or certification, has a full-time administrator, keeps written records of services provided to the patient, and has at least one registered nurse (R.N.) or the nursing care of an R.N. available.

Home health care benefits are subject to the following conditions:

- The patient must be under the care of a doctor who submits a home health care plan. This is a written program for care and treatment of a sickness or injury in the patient's home. It must certify that inpatient confinement in a hospital, convalescent nursing home or skilled nursing facility would be required if the home care weren't provided.
- The services and supplies must be ordered by a doctor as a part of the home health care plan. They must be furnished during the period inpatient confinement in a hospital, convalescent nursing home or skilled nursing facility would be required were it not for the home health care.

**Hospice**— A hospice care program is a program directed by a doctor to help care for a terminally ill person through either:

- A centrally-administered, medically directed and nurse-coordinated program that provides a coherent system primarily of home care, uses a hospice team, and is available 24 hours a day, seven days a week, or
- Confinement in a hospice. A hospice is a facility that provides short periods of stay for a terminally ill person in a home-like setting for either direct care or respite. This facility may be either freestanding or affiliated with a hospital. It must operate as an integral part of the hospice care program. If such a facility is required by a state to be licensed, certified, or

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registered, it must also meet that requirement to be considered a hospice.

A hospice program must meet standards set by the National Hospice Organization and be approved by the Plan Administrator. If such a program is required by a state to be licensed, certified, or registered, it must also meet that requirement to be considered a hospice care program.

**Hospital**— A hospital is considered to be:

- An institution that is accredited as a hospital under the Hospital Accreditation Program of the Joint Commission on the accreditation of hospitals, or
- Any other institution that is operated in accordance with the law, under the supervision of a staff of physicians and with 24-hour-a-day nursing service, and which is primarily engaged in providing:
  - general inpatient medical care and treatment of sick and injured persons through medical, diagnostic and major surgical facilities, all of which facilities must be provided on its premises or under its control; or
  - specialized inpatient medical care and treatment of sick or injured persons through medical and diagnostic facilities (including x-ray and laboratory) on its premises, under its control, or through a written agreement with a hospital or with a specialized provider of those facilities.
- An institution that does not meet the tests of the above items, but which is state licensed and accredited by the Joint Commission for Accreditation of Hospitals as a community mental health center and residential treatment facility for alcoholism and drug abuse or as an ambulatory surgical center.

In no case will the term "hospital" include a convalescent nursing home or include an institution that:

- Is used principally as a convalescent facility, rest facility, nursing facility or facility for the aged, or
- Furnishes primarily domiciliary or custodial care, including training in the routines of daily living, or
- Is operated primarily as a school.

Except that for care of alcoholism, mental illness and substance abuse, the term "hospital" also means an alcohol dependency treatment center, psychiatric day treatment facility, and drug dependency treatment center respectively.

**Hospital Confinement**—A covered person is considered confined when he or she is a registered patient in a hospital and a room and board charge is made. A confinement for more than 24 hours is considered an inpatient expense.

**Immunization**—An immunization is an injection with a specific antigen to promote antibody formation. It is used to make you immune to a disease or less susceptible to a contagious disease.

**Medical Emergency**—A "medical emergency" is defined as a sudden and unexpected physical

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condition for which services are required to provide an immediate diagnosis and treatment to avoid threat to life or limb if medical services are not rendered immediately.

**Medically Necessary Services and Supplies**—To be considered "medically necessary," medical service or supplies must be:

- Ordered by a physician.
- Commonly and customarily recognized as appropriate in the treatment and diagnosis of the sickness or injury.
- Neither educational nor experimental in nature.
- Not furnished mainly for the purpose of medical or other research.

In the case of a hospital confinement, the length of the confinement and hospital services and supplies will be considered "necessary" only to the extent that they are determined to be both:

- Related to the treatment of the sickness or injury.
- Not provided for the scholastic education or vocational training of the patient.

Charges incurred for cosmetic surgery are unnecessary services unless for injuries sustained in an accident.

Charges incurred for examinations to determine the need for hearing aids or the need to adjust hearing aids are considered unnecessary services.

**Physician**— A person who is a legally qualified medical doctor or practitioner who is licensed in the governing jurisdiction and practicing within the scope of the license. The physician or doctor must not be related to the participant by blood or marriage.

**Radiation Therapy**—Outpatient treatment of disease through high energy x-rays or radioactive substances.

**Reasonable and Customary Limits**— Any charges that you or a covered dependent incur from out-of-network providers are subject to what are known as "reasonable and customary" limits. These limits are determined by Cooperative Benefit Administrators (CBA) and are updated on a regular basis. They represent the prevailing charge in a geographic area for a particular medical treatment or service.

The "reasonable and customary charge" for any service or supply is the usual charge of the provider for the service or supply in the absence of the insurance, but not more than the prevailing charge in the area for a like service or supply.

- A "like service" is of the same nature and duration, requires the same skill, and is performed by a provider of similar training and experience.
- A "like supply" is one that is identical or substantially equivalent.
- "Area" means the municipality (or, in the case of a large city, the subdivision of it) in which the service or supply is actually provided or such greater area as is necessary to obtain a

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representative cross-section of charges for a like service or supply.

In setting reasonable and customary limits, the CBA Plan Administrator takes into account factors such as:

- The nature and duration of the service.
- The skill required to perform that service.
- The training and experience of the provider who performs the service.
- The medical supplies necessary for the treatment or service.

**Speech therapy**—Therapy by a qualified speech therapist is to restore speech loss, or correct an impairment, due to:

- A congenital defect for which corrective surgery has been performed, or
- An injury or sickness but not a mental, psychoneurotic or personality disorder.

**Speech therapist**—Someone who meets all these conditions:

- Has a master's degree in speech pathology.
- Has completed an internship.
- Is licensed by the state in which he or she performs his or her services, if that state requires licensing.
- Is not a close relative (you or your spouse, or a child, brother, sister or parent of you or your spouse).

**Student Status**—Full-time "student status" is defined by the institution your child attends and will be verified by the CBA Plan Administrator when claims are filed. When you submit a claim for a dependent child who attends school, you must complete the student verification section on the claim form.

"Student status" is considered to be effective for each semester the child has a signed letter-of-acceptance of or is enrolled as a full-time student. If the letter/enrollment is in effect when the child reaches age 19 and is otherwise eligible, the student status is effective on the 19th birthday. "Student status" is effective for each semester the child remains enrolled. The standard two-semester-per-year schedule is:

- Fall semester—September 1 through January 31 of the next year
- Spring semester—February 1 through August 31 of the same year

If the school is on a quarterly schedule, the student must attend three consecutive quarters on a full-time basis to be considered eligible for the entire year.

Please note that coverage under this Plan will cease immediately when the student graduates, is no longer a full-time student, or otherwise fails to be eligible for coverage.

**Terminal Illness**—A terminal illness is a condition that limits a person's life expectancy to six

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months or less.



**National Rural Electric  
Cooperative Association**

A Touchstone Energy<sup>®</sup> Cooperative 

**NRECA Dental Plan  
Summary Plan Description  
For  
Enhanced Plan  
for  
BIG RIVERS ELECTRIC CORPORATION  
01-18062-001**

**Effective Date: January 1, 2008**

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## Introduction

This document is a Summary Plan Description (SPD), providing you with a summary of the key provisions of the NRECA Dental Plan - Enhanced Plan (referred to as the “Plan” in this document) for employees of BIG RIVERS ELECTRIC CORPORATION.

This Plan is a component plan of the NRECA Group Benefits Program. In the pages that follow, you will find information on your dental coverage under the Plan. If you are eligible to participate in the Plan, you may choose dental coverage for yourself and any eligible dependents.

This document uses a number of terms that have specific meanings under the Plan. A list of key terms and their definitions can be found at the end of this document in the “Key Terms” section.

This document provides a summary of benefits under the Plan. If there are any inconsistencies between what is written in this Summary Plan Description and what is written in the master Plan document, the master Plan document will govern in all cases. Your rights to benefits will always be determined under the provisions of the master Plan document.

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## The NRECA Dental Plan - Enhanced Plan at a Glance

The table below provides you with a handy reference to see how the NRECA Dental Plan - Enhanced Plan works.

**You are strongly encouraged to go to more detailed sections of this document to learn the specifics about what the Plan does and does not cover. Do not rely solely on this table for information on how the Plan works, as this is merely an overview.**

In addition, please realize that benefits under this Plan will be paid only if the Plan Administrator determines that you or your covered dependents are eligible to receive them.

Please keep these facts in mind as you review the table below:

- There are four types of covered dental services covered under the Plan—Preventive and Diagnostic Services, Basic Services, Major Services and Orthodontia. A listing of these services can be found under “Types of Services” later in this document.
- There is an annual **deductible** that applies to eligible “major” dental expenses each year (referred to as “Major Services” in this document). The deductible applies to each person covered under the Plan, and must be satisfied each calendar year before the Plan begins to pay the benefits. The deductible is \$50.00 per person per calendar year before the Plan begins to pay benefits.
- There is a limit to how much the Plan will pay toward certain covered dental expenses in a calendar year. This is called the **annual dental benefit maximum**.
- The Plan will pay a maximum of \$2,000 in benefits for covered orthodontia expenses in an eligible person’s lifetime. This is known as the **lifetime orthodontic benefit maximum**. Benefits paid for orthodontia do not count toward the annual dental benefit maximum.