

SULLIVAN, MOUNTJOY, STAINBACK & MILLER PSC  
ATTORNEYS AT LAW

ald M. Sullivan  
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Mark W. Starnes  
C. Ellsworth Mountjoy  
Susan Montalvo-Gesser

May 1, 2009

**Via Federal Express**

Jeff DeRouen  
Executive Director  
Public Service Commission  
211 Sower Boulevard, P.O. Box 615  
Frankfort, Kentucky 40602-0615

**RECEIVED**

MAY 04 2009

**PUBLIC SERVICE  
COMMISSION**

Re: In the Matter of: Notice and Application of  
Big Rivers Electric Corporation for a General  
Rate Adjustment in Rates, P.S.C. Case No. 2009-00040

Dear Mr. Derouen:

Enclosed on behalf of Big Rivers Electric Corporation are an original and seven copies of its responses to the Commission Staff's third data request and KIUC's second data request. I certify that a copy of this letter and a copy of the responses have been served on the attached service list.

Sincerely,



Tyson Kamuf

TAK/ej  
Enclosures

cc: Mark A. Bailey  
David Spainhoward  
Service List

Telephone (270) 926-4000  
Telecopier (270) 683-6694

100 St. Ann Building  
PO Box 727  
Owensboro, Kentucky  
42302-0727

SERVICE LIST  
BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040

Hon. Dennis Howard  
Assistant Attorney General  
Office of the Attorney General  
Utility & Rate Intervention Division  
1024 Capital Center Drive, Suite 200  
Frankfort, KY 40601-8204

Michael L. Kurtz, Esq.  
Boehm, Kurtz & Lowry  
Suite 1510  
36 East Seventh Street  
Cincinnati, OH 45202

**VERIFICATION**

I verify, state, and affirm that the data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

  
C. William Blackburn

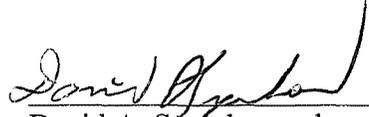
COMMONWEALTH OF KENTUCKY     )  
COUNTY OF HENDERSON         )

SUBSCRIBED AND SWORN TO before me by C. William Blackburn on this the 29<sup>th</sup>  
day of April, 2009.

  
\_\_\_\_\_  
Notary Public, Ky. State at Large  
My Commission Expires 2/21/2010

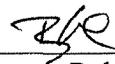
**VERIFICATION**

I verify, state, and affirm that data request responses filed with this verification for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

  
\_\_\_\_\_  
David A. Spainhoward

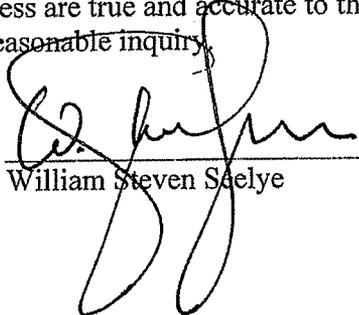
COMMONWEALTH OF KENTUCKY     )  
COUNTY OF HENDERSON         )

SUBSCRIBED AND SWORN TO before me by David A. Spainhoward on this the 27<sup>th</sup>  
day of April, 2009.

  
\_\_\_\_\_  
Notary Public, Ky. State at Large  
My Commission Expires 2/21/2010

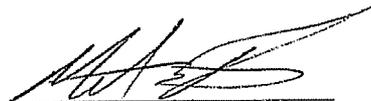
**VERIFICATION**

I verify, state, and affirm that the data request responses filed May 4, 2009, by Big Rivers Electric Corporation, for which I am listed as a witness are true and accurate to the best of my knowledge, information, and belief formed after a reasonable inquiry.

  
\_\_\_\_\_  
William Steven Seelye

COMMONWEALTH OF KENTUCKY    )  
COUNTY OF Jefferson        )

SUBSCRIBED AND SWORN TO before me by William Steven Seelye on this the 30<sup>th</sup>  
day of April, 2009.

  
\_\_\_\_\_  
Notary Public, Ky. State at Large  
My Commission Expires 08/02/2010



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 1)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, pages 1 and 2 and  
2 Big Rivers' Response to Commission Staff's First Data Request, Item 19.

3 a. The first column on page 1 of Exhibit 46 lists Big Rivers' test year  
4 revenues and revenue requirements using broad account titles. Provide a schedule that  
5 separates each of these broad accounts into the more detailed Uniform System of  
6 Accounts ("USoA") account titles and numbers as listed in Item 19. For each account  
7 listed on the schedule provided in this response, show the test year balance as stated on  
8 the trial balance provided in response to Item 19 and explain any differences in the  
9 account balances.

10 b. On pages 1 and 2 of Exhibit 46 Big Rivers proposed adjustments to  
11 test year operations. Show the impact of these adjustments on each USoA account shown  
12 on the schedule provided in response to Item a. above.

13 c. Using the schedule provided in response to Item b. above, make  
14 whatever adjustments (with full explanation of each adjustment) necessary to restate the  
15 cash basis statement of revenue requirements to an accrual basis pro forma income  
16 statement. Examples of adjustments would be to remove debt service principal payments  
17 and capital expenditures from the schedule; add normalized test year depreciation  
18 expense; and adjusting to the actuarial expense for post retirement benefits if the expense  
19 included in the cash basis income statement includes cash contributions to retirement  
20 accounts. Proper response to this request will result in a pro forma income statement  
21 showing detail of each USoA account balance separately and the annual net income that  
22 Big Rivers expects to recognize from its requested rate increase.

23 d. Using the pro forma income statement provided in response to  
24 Item c. above, show the calculation of the following:

- 25 1) Times Interest Earned Ratio ("TIER");
  - 26 2) Operating TIER;
  - 27 3) Debt Service Coverage ("DSC"); and
  - 28 4) Operating DSC.
- 29  
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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
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PSC CASE NO. 2009-00040  
May 4, 2009

1 **Response)** a. The first column on page 1 of Exhibit 46, Seelye-2 to Big Rivers'  
2 Application corresponds to the first column of page 1 of Exhibit 40 to Big Rivers'  
3 Application Statement of Cash Flows (Direct method), page 1 of Exhibit 40 generally  
4 being in the Statement of Operations format. The first 3 numerical columns of **Schedule**  
5 **A** attached hereto separate the broad categories reflected on page 1 of Exhibit 46, Seelye-  
6 2 into the Statement of Operations format, referencing the appropriate line numbers of a  
7 Statement of Operation trial balance attached hereto as **Schedule B**, such trial balance  
8 being in the format of Big Rivers' Response to Commission Staff's First Data Request  
9 Item 19. Schedule A also details each reconciling component between the cash flow  
10 based and the accrual based Statement of Operations.

11 b. The last 2 columns of Schedule A present the pro forma  
12 information of Exhibit 46, Seelye-2 on the accrual basis, which is also reflected on  
13 Schedule B, and detailed on **Schedule C** hereto.

14 c. Detailed Schedules A, B and C were used to generate the  
15 accrual based pro forma statement of operations shown on **Schedule D** hereto, the only  
16 difference being that Schedule D also reflects the requested \$24,901,711 member tariff  
17 rate increase.

18 d. Schedule D also provides the calculation of TIER, Operating  
19 TIER, DSC and Operating DSC. The following formulas were used for these  
20 computations:

21  
22  $TIER = (\text{Margins} + \text{Interest on Long-Term Debt}) / \text{Interest on Long-Term Debt}$

23  $\text{Operating TIER} = (\text{Operating Margins} + \text{Interest on Long-Term Debt}) / \text{Interest on Long-}$   
24  $\text{Term Debt}$

25  $DSC = (\text{Margins} + \text{Interest on Long-Term Debt} + \text{Depreciation Expense}) / (\text{Interest on}$   
26  $\text{Long-Term Debt} + \text{Principal Due})$

27  $\text{Operating DSC} = (\text{Operating Margins} + \text{Interest on Long-Term Debt} + \text{Depreciation}$   
28  $\text{Expense}) / (\text{Interest on Long-Term Debt} + \text{Principal Due})$

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 As Big Rivers stated in its Application, while accrual based TIER and DSC ratios may  
2 appear robust, Big Rivers' rate request using the cash needs approach results in a cash  
3 based post-capital expenditure DSC of 1.0.

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**Witness)** C. William Blackburn



Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009

Item 1

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Schedule A  
Page 2 of 4

Historical Test Year (12 months ended 11/30/2008)				Accrual to Cash Flow			Pro forma	Pro forma
Statement of Cash Flows (Direct Method)	Accrual to Flow	Cash	Statement of Operations	Account Number	Description	Amount	Adjustments to Statement of Operations	Statement of Operations
			See Attached Trial Balance - Schedule B					
				236400	TAXES ACCRUED-STATE UNEMPLOYMENT	(58)		
				236500	TAXES ACCRUED-SALES & USE	1,884		
				241100	TAX COLLECTIONS PAYABLE-FEDERAL INCOME	4,877		
				241200	TAX COLLECTIONS PAYABLE-STATE INCOME-KY	(315)		
				241210	TAX COLLECTIONS PAYABLE-STATE INCOME-IND	209		
				241300	TAX COLLECTIONS PAYABLE-FICA	1,001		
				241400	TAX COLLECTIONS PAYABLE-HANCOCK CO-OCCP	50		
				241410	TAX COLLECTIONS-PAYABLE-OHIO CO-OCCP	121		
				241420	TAX COLLECTIONS-PAYABLE-MCCRACKEN CO-OCC	(28)		
				241430	TAX COLLECTIONS PAYABLE-HENDERSON-CITY	941		
				241440	TAX COLLECTIONS PAYABLE-MARION-CITY	(2)		
				241450	TAX COLLECTIONS PAYABLE-PADUCAH-CITY	17		
				241460	TAX COLLECTIONS PAYABLE-BALLARD-COUNTY	(7)		
				241470	TAX COLLECTIONS PAYABLE-CALDWELL-COUNTY	(15)		
				241480	TAX COLLECTIONS PAYABLE-DAVIESS-COUNTY	5		
				241490	TAX COLLECTIONS PAYABLE-GRAVES-COUNTY	(1)		
				241500	TAX COLLECTIONS PAYABLE-GRAYSON-COUNTY	2		
				241510	TAX COLLECTIONS PAYABLE-LIVINGSTON-CNTY	(118)		
				241520	TAX COLLECTIONS PAYABLE-MARSHALL-COUNTY	(13)		
				241530	TAX COLLECTIONS PAYABLE-MCLEAN-COUNTY	(7)		
				241540	TAX COLLECTIONS PAYABLE-UNION-COUNTY	(13)		
				241550	TAX COLLECTIONS PAYABLE-FRANKFORT-CITY	(5)		
				242200	ACCRUED PAYROLL	11,617		
				242310	ACCRUED VACATIONS	(257,343)		
				242410	ACCRUED HOLIDAYS	(2,331)		
				242420	ACCRUED INSURANCE	117		
				242510	ACCRUED CAFETERIA PLAN	(2,890)		
				242520	ACCRUED CREDIT UNION	(650)		
				242530	ACCRUED UNITED FUND	(456)		
				242550	ACCRUED SURE & ACRE	(32)		
				242610	ACCRUED EMPLOYEE CONTRI-SAVINGS PLAN	86		
				242620	ACCRUED EMPLOYEE CONTRI-401(K) PLAN	9,227		
				242630	ACCRUED EMPLOYEE-401(K) PLAN LOANS	2,124		
				242650	ACCRUED EMPLOYEE CONTRI-DEF COMP	(5,559)		
				242700	ACCRUED UNION DUES	138		
				242800	ACCRUED MISC LIABILITY-EMPLOYEES	(33)		
				242990	ACCRUED LIABILITY-OTHER	202		
						1,798,341		
Operating Expense - Distribution	0	0	0				0	0
Operating Expense - Customer Accounts	0	0	0				0	0
Operating Expense - Customer Service & Information	(732,757)	0	(732,757) (lines 209-212)				99	(732,658)
Operating Expense - Sales	(611,486)	0	(611,486) (lines 213)				160,342	(451,144)
Operating Expense - Administrative & General	(17,657,990)	0	(17,657,990) (lines 214-249)				3,649,991	(14,007,999)
<b>Total Operation Expense</b>	<b>(148,735,928)</b>	<b>6,128,000</b>	<b>(142,607,928)</b>				<b>1,187,207</b>	<b>(141,420,721)</b>
Maintenance Expense - Production	0	0	0				0	0
Maintenance Expense - Transmission	(3,848,315)	0	(3,848,315) (lines 195-208)				0	(3,848,315)
Maintenance Expense - Distribution	0	0	0				0	0
Maintenance Expense - General Plant	(232,061)	0	(232,061) (lines 250-253)				0	(232,061)
<b>Total Maintenance Expense</b>	<b>(4,080,376)</b>	<b>0</b>	<b>(4,080,376)</b>				<b>0</b>	<b>(4,080,376)</b>
Depreciation and Amortization Expense	0	(5,128,247)	(5,128,247) (lines 1-3)	403510	DEPR EXPENSE-TRANSMISSION-STATIONS	(2,508,576)	0	(5,128,247)
				403520	DEPR EXPENSE-TRANSMISSION-LINES	(2,335,974)		
				403700	DEPR EXPENSE-GENERAL PLANT	(283,697)		
						(5,128,247)		

Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009  
Item 1

Historical Test Year (12 months ended 11/30/2008)				Accrual to Cash Flow		Pro forma	Pro forma	
Statement of Cash Flows (Direct Method)	Accrual to Cash Flow	Cash	Statement of Operations	Account Number	Description	Amount	Adjustments to Statement of Operations	Statement of Operations
					See Attached Trial Balance - Schedule B (lines 4-21,23)		0	(1,119,847)
107 Taxes	(2,282,460)	1,162,613	(1,119,847)	190100	ACCUMULATED DEFERRED INCOME TAXES	1,240,000		
108				236100	TAXES ACCRUED-PROPERTY	(77,387)		
109				165310	PREPAYMENTS-AMBAC INSURANCE PREMIUMS	1,162,613		
110 Interest on Long-Term Debt	(58,294,657)	(17,056,910)	(75,351,567)	237141	ACCRUED INTEREST-SETTLEMENT PROMISSORY NOTE	(421,778)	4,881,041	(70,470,525)
111				237148	ACCRUED INTEREST-PMCC PROMISSORY NOTE	602		
112				237150	ACCRUED INTEREST-NEW RUS NOTE	(87,692)		
113				237160	ACCRUED INTEREST-RUS ARVP NOTE	349,226		
114				237600	INTEREST ACCRUED-OHIO COUNTY NOTES	(39,334)		
115				224360	RUS ARVP NOTE (interest compounded)	(998,390)		
116				427140	INTEREST ON LONG-TERM DEBT-GREEN	(5,781,631)		
117				427180	INTEREST ON LONG-TERM DEBT-WILSON	(4,535,061)		
118						(5,542,852)		
119						(17,056,910)		
120 Interest Charged to Construction - Credit	0	538,129	538,129	427350	INTEREST CHARGED TO CONST-CR-STATIONS	298,112	0	538,129
121				427360	INTEREST CHARGED TO CONST-CR-LINES	240,017		
122						538,129		
123 Other Interest Expense	(8,826)	0	(8,826)				0	(8,826)
124 Asset Retirement Obligation	0	0	0				0	0
125 Other Deductions	(74,337)	1,713,285	1,638,949	181100	UNAMORT DEBT EXP-2001 PCB REFUNDINGG \$83.3 MILLION	(53,595)	(5,694,023)	(4,055,074)
126				425045	AMORTIZATION-SALE/LEASEBACK GAIN	2,244,297		
127				425050	AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	194,270		
128				428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	(671,687)		
129						1,713,285		
130 Total Cost of Electric Service	(213,476,583)	(12,643,130)	(226,119,713)				374,226	(225,745,487)
131 Operating Margins	52,322,819	(30,234,527)	22,088,291				(15,919,761)	6,168,530
132 Interest Income	4,630,505	8,961,099	13,591,604	171000	INTEREST & DIVIDENDS RECEIVABLE	840,937	(13,411,169)	180,435
133				419045	INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036)		
134						(8,961,099)		
135 Allowance for Funds Used During Construction	0	0	0				0	0
136 Income (Loss) from Equity Investments	0	0	0				0	0
137 Other Non-operating Income (Net)	0	0	0				0	0
138 Generation & Transmission Capital Credits	0	0	0				0	0
139 Other Capital Credits and Patronage Dividends	390,656	400,774	791,430	123100	PATRONAGE CAPITAL FROM ASSOC COOPERATIVE	400,774	(778,500)	12,930
140 Extraordinary Items	0	0	0				0	0
141 Net Patronage Capital or Margins	57,343,980	(20,872,655)	36,471,325				(30,109,430)	6,361,895
142								
143 Capital Expenditures	(21,417,957)			101000	ELECTRIC PLANT IN SERVICE	(3,309,442)		
144				104000	ELECTRIC PLANT LEASED TO OTHERS	(13,440,038)		
145				105000	ELECTRIC PLANT HELD FOR FUTURE USE	(475,968)		
146				107000	CONSTRUCTION WORK IN PROGRESS	(10,203,022)		
147				107100	CWIP-NONINCR CAPITAL-BIG RIVERS CONTRIBUTION	(2,355,037)		
148				107110	CWIP-INCREMENTAL CAPITAL-BIG RIVERS CONTRIBUTION	1,045,784		
149				107200	CWIP-NONINCR CAPITAL-WKEC CONTRIBUTION	4,107,789		
150				107210	CWIP-INCREMENTL CAPITAL-WKEC CONTRIBUTION	(1,085,117)		
151				108100	ACCUM PROV FOR DEPRECIATION-STEAM PLANT	23,660,641		
152				108400	ACCUM PROV FOR DEPRECIATION-GAS TURBINE	189,730		
153				108500	ACCUM PROV FOR DEPRECIATION-TRANSMISSION	4,483,448		
154				108700	ACCUM PROV FOR DEPRECIATION-GENERAL PLT	370,471		
155				108800	RETIREMENT WORK IN PROGRESS	(70,570)		
156				108900	ACCUM PROV FOR DEPRECIATION-RETIREMENTS	(2,228,277)		
157				111100	ACCUM PROV FOR AMORT-STATION TWO ASSETS	1,382,071		
158				111900	ACCUM PROV FOR AMORT-RETIREMENTS	(522,406)		
159				183000	PRELIM SURVEY & INVESTIGATION CHARGES	(180,361)		

Schedule A  
Page 3 of 4

Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009  
Item 1

Historical Test Year (12 months ended 11/30/2008)		Accrual to Cash Flow			Pro forma	Pro forma		
Statement of Cash Flows (Direct Method)	Accrual to Flow	Cash	Statement of Operations	Account Number	Description	Amount	Adjustments to Statement of Operations	Statement of Operations
			See Attached Trial Balance - Schedule B					
160				232751	ACCOUNTS PAYABLE-INCREMENTAL CAPITAL ASSETS	383,896		
161				232900	ACCOUNTS PAYABLE-RETAINAGE	(37,405)		
162				253250	DEFERRED CREDIT-CAP ASSET RESIDUAL VALUE	4,910,215		
163				253251	DEFERRED CREDIT-INCRMNTL RESIDUAL VALUE	(2,974,203)		
164				413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKEC	(25,771,840)		
165				413400	AMORT EXP-ELECTRIC PLANT LEASED TO WKEC	(1,660,453)		
166				403510	DEPR EXPENSE-TRANSMISSION-STATIONS	(2,508,576)		
167				403520	DEPR EXPENSE-TRANSMISSION-LINES	(2,335,974)		
168				403700	DEPR EXPENSE-GENERAL PLANT	(283,697)		
169				412100	WKEC CONTRIBUTION TO CAP AMORT TO INCOME	6,952,253		
170				427350	INTEREST CHARGED TO CONST-CR-STATIONS	298,112		
171				427360	INTEREST CHARGED TO CONST-CR-LINES	240,017		
172						(21,417,957)		
173	Special Funds	92,937		128850	OTHER SPECIAL FUNDS-RUS COUNSEL-UNWIND	(151,490)		
174				128860	OTHER SPECIAL FUNDS-MARITIME COMMUNICATIONS	58,553		
175						(92,937)		
176	Principal Payments	(40,834,358)		224140	LONG-TERM DEBT-GREEN RIVER COAL SETTLEMENT	(45,000)		
177				224141	LEM SETTLEMENT PROMISSORY NOTE	(542,125)		
178				224350	NEW RUS NOTE	(38,801,349)		
179				224360	RUS ARVP NOTE	4,335,747		
180				224360	RUS ARVP NOTE (interest compounded)	(5,781,631)		
181						(40,834,358)		
182	Leveraged Lease Termination	(107,119,580)		427140	INTEREST ON LONG-TERM DEBT-GREEN	5,542,852		
183				427180	INTEREST ON LONG-TERM DEBT-WILSON	4,535,061		
184				419045	INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036)		
185				425045	AMORTIZATION-SALE/LEASEBACK GAIN	(2,244,297)		
186				425050	AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	(194,270)		
187				428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	671,687		
188				237145	ACCRUED INTEREST-DEFEASED SALE/LEASEBACK	11,594,648		
189				189050	DEFERRED DEBIT-UNAMORTIZED LOSS - SALE/LEASEBACK	76,334,449		
190				253045	DEFERRED CREDIT-SALE/LEASEBACK GAIN	53,726,426		
191				171045	INTEREST & DIVIDENDS RECEIVABLE- SALE/LEASEBACK	(11,288,454)		
192				128045	OTHER SPECIAL FUNDS-SALE/LEASEBACK-INVESTMENTS	(180,583,361)		
193				224145	LONG-TERM DEBT-SALE/LEASEBACK OBLIGATIONS	171,206,875		
194				224148	PMCC PROMISSORY NOTE	(12,380,000)		
195						107,119,580		
196	Net Increase/(Decrease in Cash and Cash Equivalents	(111,934,978)						
197	Cash and Cash Equivalents beginning of period	147,496,732						
198	Cash and Cash Equivalents end of period	35,561,754						

Note: O&M expense, excl. Other Power Supply, accrual to cash adjustments reflected in Transmission Operations.

**Big Rivers Electric Corporation - Statement of Operations Trial Balance**

Line Number	Account Number	Account Title	Historical Test Period Statement of Operations	Pro forma Adjustments to Statement of Operations	Pro forma Reference - Exhibit Seelye-2 Schedule 1.XX	Pro forma Statement of Operations
1	403510	DEPR EXPENSE-TRANSMISSION-STATIONS	2,508,576			2,508,576
2	403520	DEPR EXPENSE-TRANSMISSION-LINES	2,335,974			2,335,974
3	403700	DEPR EXPENSE-GENERAL PLANT	283,697			283,697
4	408110	TAXES-PROPERTY-REID	6,037			6,037
5	408111	TAXES-PROPERTY-CLEAN AIR-REID	3,961			3,961
6	408120	TAXES-PROPERTY-COLEMAN	63,639			63,639
7	408121	TAXES-PROPERTY-CLEAN AIR-COLEMAN	19,320			19,320
8	408130	TAXES-PROPERTY-GAS TURBINE	3,141			3,141
9	408140	TAXES-PROPERTY-GREEN	165,338			165,338
10	408141	TAXES-PROPERTY-CLEAN AIR-GREEN	50,613			50,613
11	408150	TAXES-PROPERTY-TRANSMISSION-STATIONS	111,627			111,627
12	408159	TAXES-PROPERTY-STATIONS-CONTRA	(111,627)			(111,627)
13	408160	TAXES-PROPERTY-TRANSMISSION-LINES	652,559			652,559
14	408169	TAXES-PROPERTY-LINES-CONTRA	(652,559)			(652,559)
15	408170	TAXES-PROPERTY-GENERAL PLANT	180,596			180,596
16	408179	TAXES-PROPERTY-GENERAL-CONTRA	(180,596)			(180,596)
17	408180	TAXES-PROPERTY-WILSON	551,252			551,252
18	408181	TAXES-PROPERTY-CLEAN AIR-WILSON	167,576			167,576
19	408190	TAXES-PROPERTY-HMPL	22,684			22,684
20	408191	TAXES-PROPERTY-CLEAN AIR-HMPL	66,286			66,286
21	409100	TAXES-FEDERAL INCOME	1,240,000			1,240,000
22	409200	TAXES-STATE INCOME/FRANCHISE	1,325			1,325
23	411100	PROVISION FOR DEFERRED INCOME TAXES-CR	(1,240,000)			(1,240,000)
24	412000	REVENUES FROM ELEC PLANT LEASED TO WKEC	(50,672,623)			(50,672,623)
25	412100	WKEC CONTRIBUTION TO CAP AMORT TO INCOME	(6,952,253)			(6,952,253)
26	413100	OPERATION EXPENSES-ELECTRIC PLANT LEASED	550,278	1,852,185	1,2	2,402,463
27	413200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED TO WKEC	134,316	558,389	1	692,705
28	413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKEC	25,771,840			25,771,840
29	413400	AMORT EXP-ELECTRIC PLANT LEASED TO WKEC	1,660,453			1,660,453
30	413500	EXPENSES OF ELEC PLANT LEASED TO OTHERS	0			0
31	419000	INTEREST & DIVIDEND INCOME	(3,789,568)	3,609,133	12	(180,435)
32	419045	INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	(9,802,036)	9,802,036	6	0
33	421000	MISCELLANEOUS NONOPERATING INCOME	0			0
34	421100	GAIN ON DISPOSITION OF PROPERTY	0			0
35	421200	LOSS ON DISPOSITION OF PROPERTY	0			0
36	424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	(791,430)	778,500	6	(12,930)
37	425000	AMORTIZATION EXPENSE - JP ACQUISITION ADJUSTMENT	0			0
38	425045	AMORTIZATION-SALE/LEASEBACK GAIN	(2,244,297)	2,244,297	6	0
39	425050	AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	(194,270)	194,270	6	0
40	426100	DONATIONS-LABOR	0			0
41	426110	DONATIONS-EXPENSE	57,899	(57,899)	7	0
42	426300	PENALTIES	0			0
43	426400	CIVIC, POLITICAL, RELATED ACT.-LABOR	0			0
44	426410	CIVIC, POLITICAL, RELATED ACT.-EXPENSE	15,017	(15,017)	7	0
45	426500	OTHER DEDUCTIONS	96			96
46	427110	INTEREST ON LONG-TERM DEBT-REID	777,657			777,657
47	427111	INTEREST-LONG-TERM DEBT-CLEAN AIR-REID	212,056			212,056
48	427120	INTEREST ON LONG-TERM DEBT-COLEMAN	4,921,480			4,921,480
49	427121	INTEREST-LONG-TERM DEBT-CLEAN AIR-COLE	1,026,456			1,026,456
50	427130	INTEREST ON LONG-TERM DEBT-GAS TURBINE	327,447			327,447
51	427140	INTEREST ON LONG-TERM DEBT-GREEN	13,087,678	(4,535,061)	6	8,552,617
52	427141	INTEREST-LONG-TERM DEBT-CLEAN AIR-GREEN	5,579,310			5,579,310
53	427150	INTEREST ON LONG-TERM DEBT-STATIONS	4,762,425			4,762,425
54	427160	INTEREST ON LONG-TERM DEBT-LINES	3,941,359			3,941,359
55	427170	INTEREST ON LONG-TERM DEBT-GENERAL	700,554			700,554
56	427180	INTEREST ON LONG-TERM DEBT-WILSON	28,402,969	(5,542,852)	6	22,860,116
57	427181	INTEREST-LONG-TERM DEBT-CLEAN AIR-WILSON	11,612,176	5,196,872	4	16,809,048
58	427310	INTEREST CHARGED TO CONST-CR-REID	0			0

**Big Rivers Electric Corporation - Statement of Operations Trial Balance**

Line Number	Account Number	Account Title	Historical Test Period Statement of Operations	Pro forma Adjustments to Statement of Operations	Pro forma Reference - Exhibit Seelye-2 Schedule 1.XX	Pro forma Statement of Operations
59	427311	INT CHARGED TO CONST-CR-CLEAN AIR-REID	0			0
60	427320	INTEREST CHARGED TO CONST-CR-COLEMAN	0			0
61	427321	INT CHARGED TO CONST-CR-CLEAN AIR-COLE	0			0
62	427330	INTEREST CHARGED TO CONST-CR-GAS TURBINE	0			0
63	427340	INTEREST CHARGED TO CONST-CR-GREEN	0			0
64	427341	INT CHARGED TO CONST-CR-CLEAN AIR-GREEN	0			0
65	427350	INTEREST CHARGED TO CONST-CR-STATIONS	(298,112)			(298,112)
66	427360	INTEREST CHARGED TO CONST-CR-LINES	(240,017)			(240,017)
67	427370	INTEREST CHARGED TO CONST-CR-GENERAL	0			0
68	427380	INTEREST CHARGED TO CONST-CR-WILSON	0			0
69	427381	INT CHARGED TO CONST-CR-CLEAN AIR-WILSON	0			0
70	428000	AMORTIZATION-DEBT EXPENSE	53,595			53,595
71	428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	671,687	3,328,372	6	4,000,058
72	431100	INTEREST EXPENSE-NRUCFC	0			0
73	431300	INTEREST EXPENSE-OTHER	8,826			8,826
74	434000	EXTRAORDINARY INCOME	0			0
75	435000	EXTRAORDINARY DEDUCTIONS	0			0
76	447101	SALES FOR RESALE - RUS - KE - RURAL	(42,881,873)			(42,881,873)
77	447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834)			(754,834)
78	447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492)			(8,264,492)
79	447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,065,611)			(6,065,611)
80	447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,390)			(5,740,390)
81	447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856)			(71,856)
82	447118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,966)			(279,966)
83	447119	SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206)			(312,206)
84	447124	SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079)			(996,079)
85	447125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803)			(9,803)
86	447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(345,324)			(345,324)
87	447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(15,843)			(15,843)
88	447132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(1,053,008)			(1,053,008)
89	447133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(75,565)			(75,565)
90	447134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(140,705)			(140,705)
91	447135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661)			(2,090,661)
92	447137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724)			(1,009,724)
93	447138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,017)			(390,017)
94	447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(168,554)			(168,554)
95	447140	SALES FOR RESALE-RUS-MC-RURAL	(17,008,862)			(17,008,862)
96	447151	SALES FOR RESALE-RUS-JP-RURAL	(24,405,826)			(24,405,826)
97	447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082)	(2,381,642)	13	(3,262,724)
98	447171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400)			(143,400)
99	447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080)			(1,068,080)
100	447177	SALES FOR RESALE-RUS-SIPC	0			0
101	447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135)			(153,135)
102	447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012)			(399,012)
103	447190	SALES FOR RESALE-RUS-HEREC	0			0
104	447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797)			(56,396,797)
105	447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,624)			(1,017,624)
106	447195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	0			0
107	447215	SALES FOR RESALE-OTHER-TVA	(2,031,271)			(2,031,271)
108	447230	SALES FOR RESALE-OTHER-SIGECO	0			0
109	447235	SALES FOR RESALE-OTHER-LEM	(5,146,499)			(5,146,499)
110	447237	SALES FOR RESALE-OTHER-LG&E/KU	(14,668)			(14,668)
111	447241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532)			(788,532)
112	447242	SALES FOR RESALE-OTHER-MISO	(6,631,872)			(6,631,872)
113	447243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0			0
114	447244	SALES FOR RESALE-OTHER-PJM	(3,375,631)			(3,375,631)
115	447245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0			0
116	447248	SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	0			0

**Big Rivers Electric Corporation - Statement of Operations Trial Balance**

Line Number	Account Number	Account Title	Historical Test Period Statement of Operations	Pro forma Adjustments to Statement of Operations	Pro forma Reference - Exhibit Seelye-2 Schedule 1.XX	Pro forma Statement of Operations
117	447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225)			(4,768,225)
118	447279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0			0
119	447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159)			(4,498,159)
120	447289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0			0
121	447292	SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325)			(287,325)
122	447295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529)			(3,796,529)
123	447296	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,952)			(5,053,952)
124	447297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0			0
125	447299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905)	21,712,149	11	21,702,244
126	454000	RENT FROM ELECTRIC PROPERTY	(24,000)			(24,000)
127	456000	OTHER ELECTRIC REVENUES	(199,479)			(199,479)
128	456100	OTHER ELEC REV-POWER SUPPLY	(2,106,887)			(2,106,887)
129	456101	OTHER ELEC REV - KENERGY	(2,450,069)			(2,450,069)
130	456160	OTHER ELEC REV - SIPC	(25,518)			(25,518)
131	456175	OTHER ELECTRIC REV - OGLETHORPE	0			0
132	456185	OTHER ELEC REV - EAST KY POWER	0			0
133	456190	OTHER ELEC REV - HEREC	0			0
134	456193	OTHER ELEC REV - DOMTAR PAPER COGEN	(329,684)			(329,684)
135	456195	OTHER ELEC REV - WESTERN FARMERS ELEC	0			0
136	456200	OTHER ELEC REV - NC ELEC MEMBERSHIP CORP	0			0
137	456201	OTHER ELEC REV - CINERGY	0			0
138	456220	OTHER ELEC REV - HMP&L	(21,480)			(21,480)
139	456230	OTHER ELEC REV - SIGECO	0			0
140	456240	OTHER ELEC REV - LGE	0			0
141	456245	OTHER ELEC REV - KOCH POWER SERVICES	0			0
142	456270	OTHER ELEC REV - LEM	(5,000,000)			(5,000,000)
143	456271	OTHER ELEC REV - LEM TIER 3	0			0
144	456272	OTHER ELEC REV - LEM - OTHER	0			0
145	456291	OTHER ELEC REV - DUKE ENERGY T & M	0			0
146	456299	OTHER ELEC REV - CARGILL - ALLIANT, LLC	0	(5,447,094)	11	(5,447,094)
147	555110	PURCHASED POWER-SEPA	5,736,396			5,736,396
148	555130	PURCHASED POWER-HEREC	0			0
149	555135	PURCHASED POWER-LEM	99,691,738			99,691,738
150	555136	PURCHASED POWER-LEM-ARBITRAGE	0			0
151	555137	PURCHASED POWER-LG&E/KU	0			0
152	555141	PURCHASED POWER-ENERGY AUTHORITY	2,740			2,740
153	555142	PURCHASED POWER-MISO	43,497			43,497
154	555144	PURCHASED POWER-PJM INTERCONNECTION	0			0
155	555148	PURCHASED POWER-DTE ENERGY TRADING, INC.	0			0
156	555155	PURCHASED POWER-SOUTHERN COMPANY	2,030			2,030
157	555170	PURCHASED POWER-SIGECO/VECTREN	0			0
158	555171	PURCHASED POWER-POWERSOUTH ENERGY COOP	0			0
159	555175	PURCHASED POWER-OGLETHORPE POWER	0			0
160	555177	PURCHASED POWER-SIPC	999,649			999,649
161	555179	PURCHASED POWER-WABASH VALLEY	0			0
162	555183	PURCHASED POWER-ASSOC ELEC COOP	3,789			3,789
163	555185	PURCHASED POWER-EAST KY POWER COOP	0			0
164	555187	PURCHASED POWER-CARGILL POWER MKT	176,355			176,355
165	555188	PURCHASED POWER-RELIANT	1,782,316			1,782,316
166	555189	PURCHASED POWER-CINCINNATI GAS & ELEC	0			0
167	555192	PURCHASED POWER-MORGAN STANLEY	2,488,680			2,488,680
168	555193	PURCHASED POWER-DOMTAR PAPER COGEN	483,230			483,230
169	555194	PURCHASED POWER-FORTIS	1,022,538			1,022,538
170	555195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	0			0
171	555196	PURCHASED POWER-EAGLE ENERGY PARTNERS	4,755			4,755
172	555197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0			0
173	555198	PURCHASED POWER-CONSTELLATION ENERGY	24,477			24,477
174	555199	PURCHASED POWER-TENASKA POWER SERVICES	0	(2,167,219)	11	(2,167,219)

**Big Rivers Electric Corporation - Statement of Operations Trial Balance**

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175	557110	OTHER EXP - POWER SUPPLY - ARBITRAGE	3,499,777	5,194,427	11	8,694,204
176	557111	OTHER EXP - POWER SUPPLY	185,271			185,271
177	557112	OTHER EXP - POWER SUPPLY MEMBER	0			0
178	560100	OPER SUPERVISION & ENG-LINES-LABOR	370,183			370,183
179	560110	OPER SUPERVISION & ENG-LINES-EXPENSE	37,759			37,759
180	560200	OPER SUPERVISION & ENG-STATIONS-LABOR	327,964			327,964
181	560210	OPER SUPERVISION & ENG-STATIONS-EXPENSE	25,172			25,172
182	561100	LOAD DISPATCHING-LABOR	1,089,352			1,089,352
183	561110	LOAD DISPATCHING-EXPENSE	237,790			237,790
184	562100	STATION EXPENSES-LABOR	408,823			408,823
185	562110	STATION EXPENSES-EXPENSE	534,329			534,329
186	562112	STATION EXPENSES-CUSTOMER SERVICE-EXP	9,036			9,036
187	563100	OVERHEAD LINE EXPENSES-LABOR	218,863			218,863
188	563110	OVERHEAD LINE EXPENSES-EXPENSE	773,188			773,188
189	565100	TRANSMISSION OF ELECTRICITY BY OTHERS	2,964,906	(402,906)	11	2,562,000
190	566100	MISC TRANSMISSION EXP-LINES-LABOR	98,558			98,558
191	566110	MISC TRANSMISSION EXP-LINES-EXPENSE	103,140	(539)	8	102,601
192	566200	MISC TRANSMISSION EXP-STATIONS-LABOR	104,304			104,304
193	566210	MISC TRANSMISSION EXP-STATIONS-EXPENSE	130,389	(539)	8	129,850
194	567200	RENTS-STATIONS	24,701			24,701
195	568100	MAINT SUPERVISION & ENG-LINES-LABOR	253,812			253,812
196	568110	MAINT SUPERVISION & ENG-LINES-EXPENSE	7,291			7,291
197	568200	MAINT SUPERVISION & ENG-STATIONS-LABOR	291,972			291,972
198	568210	MAINT SUPERVISION & ENG-STATIONS-EXPENSE	8,327			8,327
199	569100	MAINT STRUCTURES-LABOR	598			598
200	569110	MAINT STRUCTURES-EXPENSE	35,063			35,063
201	570100	MAINT STATION EQUIPMENT-LABOR	1,011,751			1,011,751
202	570110	MAINT STATION EQUIPMENT-EXPENSE	547,813			547,813
203	571100	MAINT OVERHEAD LINES-LABOR	641,369			641,369
204	571110	MAINT OVERHEAD LINES-EXPENSE	964,498			964,498
205	573100	MAINT MISC TRANSMISSION PLT-LINE-LABOR	16,616			16,616
206	573110	MAINT MISC TRANSMISSION PLT-LINE-EXPENSE	17,058			17,058
207	573200	MAINT MISC TRANSMISSION PLT-STATION-LABOR	11,175			11,175
208	573210	MAINT MISC TRANSMISSION PLT-STATION-EXPENSE	40,974			40,974
209	908100	CUSTOMER ASSISTANCE EXPENSES-LABOR	529,863			529,863
210	908110	CUSTOMER ASSISTANCE EXPENSES-EXPENSE	167,521	(99)	7	167,422
211	909110	INFORMATION & INSTRUCTION ADVERTISING EXP	35,373			35,373
212	910110	MISC CUSTOMER SERVICE & INFORMATIONAL EXP	0			0
213	913110	ADVERTISING EXPENSE	611,486	(160,342)	7	451,144
214	920100	ADMINISTRATIVE AND GENERAL SALARIES	4,724,423	813,075	10	5,537,498
215	920101	ADMIN & GENERAL SALARIES - POWER SUPPLY	1,032,799			1,032,799
216	920102	ADMIN & GENERAL SALARIES - CUSTOMER SERVICE	838,506			838,506
217	920103	ADMIN & GENERAL SALARIES - GENERATION	871,368			871,368
218	921100	OFFICE SUPPLIES AND EXPENSES	626,570	(6,688)	2,8	619,882
219	921101	OFFICE SUPPLIES & EXPENSES - POWER SUPPLY	288,412			288,412
220	921102	OFFICE SUPPLIES & EXPENSES - CUSTOMER SERVICE	1,008,756			1,008,756
221	921103	OFFICE SUPPLIES & EXPENSES - GENERATION	409,952	(81,185)	2	328,767
222	923100	OUTSIDE SERVICES EMPLOYED	1,052,397			1,052,397
223	923101	OUTSIDE SERVICES - POWER SUPPLY	78,184			78,184
224	923102	OUTSIDE SERVICES - CUSTOMER SERVICE	189,186			189,186
225	923103	OUTSIDE SERVICES - GENERATION	4,361,552	(4,223,579)	2	137,973
226	923104	OUTSIDE SERVICES - TRANSMISSION	205,509			205,509
227	924150	PROPERTY INSURANCE-TRANSMISSION-STATIONS	0			0
228	924160	PROPERTY INSURANCE-TRANSMISSION-LINES	0			0
229	924170	PROPERTY INSURANCE-A&G	0			0
230	925100	INJURIES & DAMAGES-LABOR	11,152			11,152
231	925150	INJURIES & DAMAGES-TRANSMISSION-STATIONS	0			0
232	925160	INJURIES & DAMAGES-TRANSMISSION-LINES	0			0

**Big Rivers Electric Corporation - Statement of Operations Trial Balance**

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233	925170	INJURIES & DAMAGES-A&G	126,684			126,684
234	925200	INJURIES & DAMAGES-EXPENSE	0			0
235	926100	EMPLOYEE PENSIONS & BENEFITS-LTD-LABOR	52,746			52,746
236	926150	EMPLOYEE PENSIONS & BENEFITS-STATIONS	0			0
237	926160	EMPLOYEE PENSIONS & BENEFITS-LINES	0			0
238	926170	EMPLOYEE PENSIONS & BENEFITS-A&G	0			0
239	926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	116,236	(14,859)	8	101,377
240	928100	REGULATORY COMMISSION EXPENSES	574,598	46,350	2,9	620,948
241	930100	GENERAL ADVERTISING EXPENSES-LABOR	0			0
242	930110	GENERAL ADVERTISING EXPENSES-EXPENSE	91,153	(80,153)	7	11,000
243	930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	71,500	(71,500)	7	0
244	930200	MISCELLANEOUS GENERAL EXPENSES-LABOR	0			0
245	930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	906,587	(31,452)	2,8	875,135
246	930211	MISC GENERAL EXPENSE - EXPENSE - POWER SUPPLY	0			0
247	930212	MISC GENERAL EXP - EXP - CUSTOMER SERVICE	17,787			17,787
248	930214	MISC GENERAL EXPENSE - EXPENSE - TRANSMISSION	0			0
249	931100	RENTS-ADMINISTRATIVE & GENERAL	1,933			1,933
250	935100	MAINTENANCE OF GENERAL PLANT-LABOR	22,823			22,823
251	935110	MAINTENANCE OF GENERAL PLANT-EXPENSE	125,548			125,548
252	935111	MAINT OF GENERAL PLANT - EXPENSE - POWER	0			0
253	935112	MAINT OF GENERAL PLANT - EXP - CUSTOMER	83,690			83,690
254		Net Margins	(36,471,325)	30,109,430		(6,361,895)

Pro forma Adjustments - Accrual Basis  
Exhibit Seelye-2, Schedule 1.XX - Statement of Operations

Reference	Title	Account #	Account Description	Amount
1	1	413100	Incremental Environmental O&M OPERATION EXPENSES-ELECTRIC PLANT LEASED	1,936,624
2		413200	MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED TO WKEC	558,389
3				2,495,013
4	2	413100	Eliminate Unwind Costs OPERATION EXPENSES-ELECTRIC PLANT LEASED	(84,439)
5		921100	OFFICE SUPPLIES AND EXPENSES	(873)
6		921103	OFFICE SUPPLIES & EXPENSES - GENERATION	(81,185)
7		923103	OUTSIDE SERVICES - GENERATION	(4,223,579)
8		928100	REGULATORY COMMISSION EXPENSES	(63,983)
9		930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	(20)
10				(4,454,079)
11	3		Capital Expenditures Not Applicable	
12	4	427.110- 427181	Debt Service INTEREST ON LONG-TERM DEBT	5,196,872
13	5		Eliminate Income Tax Not Applicable	
14	6	419045	Eliminate Leveraged Lease INTEREST & DIVIDEND INCOME-DEFEASED SALE/LEASEBACK	9,802,036
15		424000	OTHER CAPITAL CREDITS & PATRONAGE ALLOC	778,500
16		425045	AMORTIZATION-SALE/LEASEBACK GAIN	2,244,297
17		425050	AMORTIZATION-SALE/LEASEBACK GAIN - BANK OF AMER BUY-OUT	194,270
18		427140	INTEREST ON LONG-TERM DEBT-GREEN	(4,535,061)
19		427180	INTEREST ON LONG-TERM DEBT-WILSON	(5,542,852)
20		428150	AMORTIZE LOSS - DEFEASED SALE/LEASEBACK	3,328,371
21				6,269,561
22	7	908110	Eliminate Promotional, Political and Institutional Advertising Cost and Donations CUSTOMER ASSISTANCE EXPENSES-EXPENSE	(99)
23		913110	ADVERTISING EXPENSE	(160,342)
24		930110	GENERAL ADVERTISING EXPENSES-EXPENSE	(80,153)
25		930112	GENERAL ADVERTISING EXP - EXP - CUSTOMER	(71,500)
26		426110	DONATIONS-EXPENSE	(57,899)
27		426410	CIVIC, POLITICAL, RELATED ACT -EXPENSE	(15,017)
28				(385,010)
29	8	566110	Misc. Exp. (Employee Relations and Certain Board of Director Expenses) MISC TRANSMISSION EXP-LINES-EXPENSE	(539)
30		566210	MISC TRANSMISSION EXP-STATIONS-EXPENSE	(538)
31		921100	ADMINISTRATIVE AND GENERAL SALARIES	(5,815)
32		926200	EMPLOYEE PENSIONS & BENEFITS-EXPENSE	(14,859)
33		930210	MISCELLANEOUS GENERAL EXPENSES-EXPENSE	(31,432)
34				(53,183)
35	9	928100	Rate Case Expense REGULATORY COMMISSION EXPENSES	110,333
36	10	920100	Normalize Pension Cost ADMINISTRATIVE AND GENERAL SALARIES	813,075
37	11	447171- 447299	Normalize Non-Tariff Energy Sales, Other Revenue and Purchased Power SALES FOR RESALE - Non-Tariff	21,712,149
38		456100- 456299	OTHER ELECTRIC REVENUES - Transmission	(5,447,094)
39		555110- 555199	Purchased Power	(2,167,219)
40		557110	OTHER EXP - POWER SUPPLY - ARBITRAGE	5,194,427
41		565100	TRANSMISSION OF ELECTRICITY BY OTHERS	(402,906)
42				18,889,357
44	12	419000	Normalize Interest Income INTEREST & DIVIDEND INCOME	3,609,133
45	13	447101- 447153	Normalize Member Tariff Revenue SALES FOR RESALE - Member Tariff	(2,381,642)
46			<b>Total Pro forma Adjustments</b>	<b>30,109,430</b>

Big Rivers Electric Corporation's Response to Commission Staff's Third Data Request of April 20, 2009  
Item 1

<u>Statement of Operations</u>	<u>Test Year</u>	<u>Pro forma *</u>	<u>Difference</u>	<u>See Attached Trial Balance - Schedule B</u>
1 Electric Energy Revenues	208,542,899	214,114,103	5,571,204	(lines 76-125)
2 Income From Leased Property (Net)	29,507,988	27,097,414	(2,410,574)	(lines 24-30)
3 Other Operating Revenue and Income	10,157,117	15,604,211	5,447,094	(lines 126-146)
<b>4 Total Oper. Revenues &amp; Patronage Capital</b>	<b>248,208,004</b>	<b>256,815,728</b>	<b>8,607,724</b>	
5 Operating Expense - Production - Excluding Fuel	0	0	0	
6 Operating Expense - Production - Fuel	0	0	0	
7 Operating Expense - Other Power Supply	(116,147,238)	(119,174,446)	(3,027,208)	(lines 147-177)
8 Operating Expense - Transmission (See Note)	(7,458,458)	(7,054,475)	403,983	(lines 178-194)
9 Operating Expense - Distribution	0	0	0	
10 Operating Expense - Customer Accounts	0	0	0	
11 Operating Expense - Customer Service & Information	(732,757)	(732,658)	99	(lines 209-212)
12 Operating Expense - Sales	(611,486)	(451,144)	160,342	(lines 213)
13 Operating Expense - Administrative & General	(17,657,990)	(14,007,999)	3,649,991	(lines 214-249)
<b>14 Total Operation Expense</b>	<b>(142,607,928)</b>	<b>(141,420,721)</b>	<b>1,187,207</b>	
15 Maintenance Expense - Production	0	0	0	
16 Maintenance Expense - Transmission	(3,848,315)	(3,848,315)	0	(lines 195-208)
17 Maintenance Expense - Distribution	0	0	0	
18 Maintenance Expense - General Plant	(232,061)	(232,061)	0	(lines 250-253)
<b>19 Total Maintenance Expense</b>	<b>(4,080,376)</b>	<b>(4,080,376)</b>	<b>0</b>	
20 Depreciation and Amortization Expense	(5,128,247)	(5,128,247)	0	(lines 1-3)
21 Taxes	(1,119,847)	(1,119,847)	0	(lines 4-21,23)
22 Interest on Long-Term Debt	(75,351,567)	(70,470,525)	4,881,041	(lines 46-57)
23 Interest Charged to Construction - Credit	538,129	538,129	0	(lines 58-69)
24 Other Interest Expense	(8,826)	(8,826)	0	(lines 72-73)
25 Asset Retirement Obligation	0	0	0	
26 Other Deductions	1,638,949	(4,055,074)	(5,694,023)	(lines 22,33-35,37-45,70-71)
<b>27 Total Cost of Electric Service</b>	<b>(226,119,713)</b>	<b>(225,745,487)</b>	<b>374,226</b>	
<b>28 Operating Margins</b>	<b>22,088,291</b>	<b>31,070,241</b>	<b>8,981,950</b>	
29 Interest Income	13,591,604	180,435	(13,411,169)	(lines 31-32)
30 Allowance for Funds Used During Construction	0	0	0	
31 Income (Loss) from Equity Investments	0	0	0	
32 Other Non-operating Income (Net)	0	0	0	
33 Generation & Transmission Capital Credits	0	0	0	
34 Other Capital Credits and Patronage Dividends	791,430	12,930	(778,500)	(line 36)
35 Extraordinary Items	0	0	0	(lines 74-75)
<b>36 Net Patronage Capital or Margins</b>	<b>36,471,325</b>	<b>31,263,606</b>	<b>(5,207,719)</b>	
37 Principal Payments (Due)	(40,834,358)	(39,960,907)		
38 Depreciation in Income from Leased Property - Net	(27,432,293)	(27,432,293)		
39 TIER	1.48	1.44		
40 Operating TIER	1.29	1.44		
41 DSC	1.24	1.22		
42 Operating DSC	1.12	1.21		

\* Pro forma Electric Energy Revenues reflect the \$24,901,711 requested rate increase.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 2)** Refer to Big Rivers' Application, Exhibit 31 and Big Rivers' Response to  
2 Commission Staff's First Data Request Item 19 a. page 4 of 9. The following account  
3 information was taken from page 4 of 9.

403510	Transmission Stations	\$2,508,576
403520	Transmission Lines	2,335,974
403700	General Plant	283,697
413300	Electric Plant Leased to WKEC	25,771,840
Total		\$30,900,087

11 a. Confirm that total test year depreciation is \$30,900,087. If this  
12 amount does not represent total test year depreciation expense, state and separate the total  
13 test year depreciation expense using the appropriate accounts as shown in Big Rivers'  
14 Response to Commission Staff's First Data Request Item 19 a.

15 b. Exhibit 31 is a summary of Big Rivers' current depreciation rates.  
16 Using the depreciation rates shown in Exhibit 31, show the calculation of test year  
17 depreciation expense.

18 c. Using the depreciation rates shown in Exhibit 31, calculate the test  
19 year normalized depreciation expense that Big Rivers believes is appropriate for  
20 determining pro forma accrual basis expenses using the traditional methods applied by  
21 the Commission. Provide the workpapers supporting this calculation.

22  
23 **Response)** a. Big Rivers' total test year depreciation is detailed in the following  
24 table.

BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

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
413300	DEPR EXP-ELECTRIC PLANT LEASED TO WKE	25,771,840.49
413400	AMORT EXP-ELECTRIC PLANT LEASED TO WKE	1,660,452.78
184200	TRANSPORTATION EXPENSE-OTHER	73,107.32
184300	TRANSPORTATION EXPENSE-LARGE TRUCKS	59,065.28
Total		\$32,692,712.51

Account 413400 represents the amortization of leasehold improvements to Henderson Municipal Power & Light (HMP&L) Station Two, which totaled \$1,660,452.78 for the historical test year. The \$73,107.32 and \$59,065.28 in the table above represent amounts accumulated in accounts 184200 and 184300 for depreciation expense on vehicles. All vehicle costs, including depreciation, captured in accounts 184200 and 184300 are functionalized based on vehicle usage.

b. See Big Rivers' response to Item 51 of the Commission Staff's First Data Request.

c. Big Rivers believes the historical test year depreciation expense is representative of a normal year and therefore would propose no pro forma adjustment.

**Witness)** C. William Blackburn

BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

1 **Item 3)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, page 1, and  
 2 Schedule 1.01, and Big Rivers' Response to Commission Staff's First Data Request, Item  
 3 19 a., page 4.

4 a. Schedule 1.01 appears to show the calculation of an increase of  
 5 \$2,495,013 to test year expenses reported in account 413 – Expenses of Electric Plant  
 6 Leased to WKEC. Explain why the adjustment appears as a revenue decrease on page 1.

7 b. Provide copies of the workpapers used to develop the \$2,495,013  
 8 adjustment. These workpapers shall include all calculations, assumptions used to make  
 9 the calculations and the basis for each assumption.

10 c. The following accounts related to Big Rivers' lease with WKEC  
 11 are listed on page 4 of Item 19 a. Provide the general ledger detail for each account.  
 12 This detail shall show each entry separately with an explanation for each entry. Highlight  
 13 on this detail all amounts included in the test year expense listed on Schedule 1.01 in the  
 14 amount of \$600,155.

16 412000	Revenues, Plant Lease	\$(50,672,623)
17 412100	WKEC Cont. Amort. To Income	(6,952,253)
18 413100	Oper. Exp. Electric Plant Leased	550,278
19 413200	Maint. Exp. Electric Plant Leased	134,316
20 413300	Dep. Exp. Electric Plant Leased	25,771,840
21 413400	Amort. Exp. Electric Plant Leased	1,660,453
22 Net Revenue		\$29,507,989

23  
 24 d. Is the amount reported in account 412100 a non-cash revenue  
 25 account wherein Big Rivers is recognizing annual revenue based on the amortization of a  
 26 contribution received from WKEC in a prior period? If yes, respond to Items 1 and 2  
 27 below.

28 1) Is account 412100 included in pro forma cash revenues as  
 29 stated in Big Rivers' Application, Exhibit 25, Line 16 in the amount of \$249,505,415?  
 30  
 31  
 32  
 33



BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

1 Line 4, Annual NOx allowances short, shows there are 1,277 allowances short,  
 2 representing \$4,276,610 of cost (line 6).

3 Line 6 minus Line 3 equal \$4,246,580, multiplied by Big Rivers cost share of  
 4 20% equals \$849,316 (Line 11).

5 c. See attached schedule.

6 d. Yes.

7 1) No, as it would be improper to do so in determining a cash-  
 8 based revenue requirement. The detailed components of the \$39,694,620 included in the  
 9 \$249,505,415 revenue per Big Rivers' Application, Exhibit 25, Line 16, are:

<u>Account #</u>	<u>Account Description</u>	<u>Amount</u>
412000	WKEC Contribution to CAO Amort to Income	50,672,623
413100	Operation Expenses-Electric Plant Leased	(2,402,463)
413200	Maintenance Expenses-Electric Plant Leased to WKEC	(692,705)
143700	Accts Rec - LG&E Lease	413,963
143710	Acct Rec - WKE Medical Prem	(3,818)
143720	Accts Rec - E. ON-US - Unwind	696,673
143725	Accts Rec - E. ON-US - Unwind - Addl Amount	(1,914,100)
143800	Accts Rec - WKEC Property Taxes on Leased Assets	(18,095)
173100	Accrued Utility Revenue - LEM Transmission	3,005
186500	Deferred Debit-Marketing PMT/Settlement	1,004,335
232700	Accts Pay - LG&E Lease	(315,084)
232710	Accts Pay - Incremental O&M	(607,745)
253200	Deferred Credit - Lease Income	(7,141,969)
	<b>Income from Leased Property (Net)</b>	<b>39,694,620</b>

27 2) Not applicable. See above.

29 **Witness)** C. William Blackburn  
 30 David Spainhoward



BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM A9400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,964.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,986.00
413.200	Maintenance Expenses-Electric Plant Lease	12,143.00	17,843.00	16,827.00	51,673.00	2,081.00	6,857.00	2,185.00	4,794.00	31,480.00	30,908.00	17,562.00	15,267.00	209,820.00
		20,372.00	25,872.00	25,156.00	111,637.00	113,902.00	116,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	883,806.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,994.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,956.00
413.200	Maintenance Expenses-Electric Plant Leased	12,143.00	17,843.00	18,927.00	51,873.00	2,081.00	8,957.00	2,185.00	4,794.00	31,480.00	30,908.00	17,562.00	15,287.00	209,620.00
		20,372.00	25,872.00	25,156.00	111,837.00	113,902.00	118,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	883,586.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET -- O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET -- INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	6,229.00	6,229.00	6,229.00	59,984.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,886.00
413.200	Maintenance Expenses-Electric Plant Leased	12,143.00	17,643.00	16,927.00	51,673.00	2,081.00	8,957.00	2,185.00	4,784.00	31,480.00	30,809.00	17,582.00	15,287.00	209,520.00
		20,372.00	25,872.00	25,156.00	111,657.00	113,902.00	118,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	883,606.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,964.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	875,988.00
413.200	Maintenance Expenses-Electric Plant Leased	12,143.00	17,643.00	16,927.00	51,873.00	2,081.00	8,957.00	2,185.00	4,794.00	31,460.00	30,908.00	17,582.00	15,287.00	209,820.00
		20,372.00	25,872.00	25,156.00	111,837.00	113,902.00	118,278.00	113,618.00	116,202.00	140,733.00	39,081.00	25,735.00	35,020.00	883,808.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET -- O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET -- INCREMENTAL O&M DISTRIBUTION (WYKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,954.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,888.00
413.200	Maintenance Expenses-Electric Plant Lease	12,143.00	17,843.00	16,627.00	51,873.00	2,081.00	8,957.00	2,185.00	4,794.00	\$1,480.00	30,908.00	17,582.00	15,267.00	209,820.00
		20,372.00	25,872.00	25,156.00	111,837.00	113,802.00	118,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	883,608.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET -- O&M DISTRIBUTION FROM AB400 BASED ON RA-EAG DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET -- INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,228.00	8,228.00	8,228.00	89,894.00	111,821.00	109,821.00	111,433.00	111,408.00	109,273.00	8,173.00	8,178.00	19,753.00	673,886.00
413.200	Maintenance Expenses-Electric Plant Leases	12,143.00	17,849.00	16,827.00	61,673.00	2,081.00	6,867.00	2,183.00	4,794.00	31,480.00	30,909.00	17,592.00	15,267.00	209,820.00
		20,372.00	25,972.00	25,155.00	111,637.00	113,902.00	116,278.00	113,616.00	116,202.00	140,753.00	39,081.00	25,735.00	35,000.00	683,806.00

Item 3b.  
 Page 12 of 146

2



BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,964.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,988.00
413.200	Maintenance Expenses-Electric Plant Leases	12,143.00	17,643.00	16,927.00	51,873.00	2,081.00	6,957.00	2,165.00	4,794.00	31,480.00	30,908.00	17,582.00	16,297.00	209,629.00
		20,372.00	25,872.00	25,156.00	111,837.00	113,902.00	116,278.00	113,598.00	116,202.00	140,753.00	39,081.00	25,755.00	35,000.00	883,600.00

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BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,904.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	673,806.00
413.200	Maintenance Expenses-Electric Plant Lease	12,143.00	17,843.00	16,827.00	51,873.00	2,081.00	6,957.00	2,185.00	4,794.00	31,480.00	36,908.00	17,582.00	13,297.00	208,620.00
		20,372.00	25,872.00	25,156.00	111,637.00	113,902.00	116,278.00	113,618.00	116,202.00	140,753.00	39,081.00	25,735.00	33,000.00	683,806.00

2



BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
2008 BUDGET - INCREMENTAL O&M DISTRIBUTION (VKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,964.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	873,986.00
413.200	Maintenance Expenses-Electric Plant Leases	12,143.00	17,643.00	18,927.00	51,873.00	2,081.00	8,957.00	2,185.00	4,794.00	31,460.00	30,908.00	17,582.00	18,287.00	209,820.00
		20,372.00	25,872.00	25,156.00	111,837.00	113,902.00	118,278.00	113,618.00	118,202.00	140,733.00	39,081.00	25,755.00	38,020.00	853,606.00



BIG RIVERS ELECTRIC CORPORATION  
 2005 BUDGET - O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2005	FEB 2005	MAR 2005	APR 2005	MAY 2005	JUN 2005	JUL 2005	AUG 2005	SEP 2005	OCT 2005	NOV 2005	DEC 2005	TOTAL 2005
2005 BUDGET -- INCREMENTAL O&M DISTRIBUTION (WKEC BUDGETED):														
ACCOUNT NO.	DESCRIPTION	JAN 2005	FEB 2005	MAR 2005	APR 2005	MAY 2005	JUN 2005	JUL 2005	AUG 2005	SEP 2005	OCT 2005	NOV 2005	DEC 2005	TOTAL 2005
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,984.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	873,958.00
413.200	Maintenance Expenses-Electric Plant Leased	12,143.00	17,543.00	16,627.00	51,873.00	2,081.00	8,957.00	2,185.00	4,784.00	51,480.00	30,908.00	17,562.00	15,287.00	209,820.00
		20,372.00	25,772.00	25,156.00	111,857.00	113,902.00	118,278.00	113,618.00	118,202.00	140,753.00	39,081.00	25,735.00	35,000.00	883,800.00

2



BIG RIVERS ELECTRIC CORPORATION  
 2008 BUDGET -- O&M DISTRIBUTION FROM AS400 BASED ON RA-EAC DATABASE:

ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
<b>2008 BUDGET -- INCREMENTAL O&amp;M DISTRIBUTION (WKEC BUDGETED):</b>														
ACCOUNT NO.	DESCRIPTION	JAN 2008	FEB 2008	MAR 2008	APR 2008	MAY 2008	JUN 2008	JUL 2008	AUG 2008	SEP 2008	OCT 2008	NOV 2008	DEC 2008	TOTAL 2008
413.100	Operation Expenses-Electric Plant Leased	8,229.00	8,229.00	8,229.00	59,994.00	111,821.00	109,321.00	111,433.00	111,408.00	109,273.00	8,173.00	8,173.00	19,733.00	873,988.00
413.200	Maintenance Expenses-Electric Plant Leased	12,143.00	17,643.00	16,927.00	51,673.00	2,081.00	6,957.00	2,185.00	4,794.00	31,480.00	30,838.00	17,592.00	15,287.00	209,920.00
		<u>20,372.00</u>	<u>25,872.00</u>	<u>25,156.00</u>	<u>111,667.00</u>	<u>113,902.00</u>	<u>116,278.00</u>	<u>113,618.00</u>	<u>116,202.00</u>	<u>140,753.00</u>	<u>39,011.00</u>	<u>25,765.00</u>	<u>35,020.00</u>	<u>683,908.00</u>

2



Incremental O&M Budget: 2007

	Jan NON-OTAG	Feb NON-OTAG	Mar NON-OTAG	Apr NON-OTAG	May OTAG	Jun OTAG	Jul OTAG	Aug OTAG	Sep OTAG	Oct NON-OTAG	Nov NON-OTAG	Dec NON-OTAG	Total
<b>Allocation of Total Incremental O&amp;M Cost:</b>													
Big Rivers	21,645	22,645	27,645	38,328	78,818	83,134	79,221	79,220	83,134	82,378	20,482	40,483	634,829
WKEC	88,581	90,581	110,581	145,313	314,484	332,538	318,887	318,887	332,538	249,504	81,630	181,839	2,539,743
HMPEL	15,433	15,433	15,433	21,218	45,814	48,223	50,787	50,788	48,222	102,781	18,248	18,248	448,824
	<u>123,659</u>	<u>128,659</u>	<u>153,659</u>	<u>202,859</u>	<u>438,894</u>	<u>463,895</u>	<u>448,895</u>	<u>448,895</u>	<u>483,894</u>	<u>414,581</u>	<u>118,658</u>	<u>218,668</u>	<u>3,621,298</u>
<b>Big Rivers Allocation:</b>													
Operations (Account 413.100)	8,887	8,887	14,887	14,887	81,785	81,335	81,335	81,334	81,335	14,630	14,630	14,631	499,783
Maintenance (Account 413.200)	11,859	12,859	17,859	28,841	1,831	8,799	2,888	2,888	8,799	52,748	10,852	30,852	185,108
	<u>21,645</u>	<u>22,645</u>	<u>32,645</u>	<u>41,328</u>	<u>83,616</u>	<u>88,134</u>	<u>84,221</u>	<u>84,220</u>	<u>88,134</u>	<u>67,378</u>	<u>25,482</u>	<u>45,483</u>	<u>684,891</u>
<b>Allocation of Incremental O&amp;M:</b>													
Big Rivers Plants:													
Big Rivers	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
WKEC	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>
<b>Station Two:</b>													
Big Rivers	13.91%	13.91%	13.91%	13.91%	13.91%	13.59%	13.59%	13.59%	13.59%	13.59%	13.59%	13.59%	13.59%
WKEC	85.84%	85.84%	85.84%	85.84%	85.84%	84.38%	84.38%	84.38%	84.38%	84.38%	84.38%	84.38%	84.38%
HMPEL	30.45%	30.45%	30.45%	30.45%	30.45%	32.05%	32.05%	32.05%	32.05%	32.05%	32.05%	32.05%	32.05%
	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 10-150 2008

41310000 (Oper)	8,173.00	
41320000 (Main)	30,908.00	
23271000		39,081.00

**Actual Invoice**

41310000 (Oper)	7,582.29	
41320000 (Main)	4,872.00	
23271000		12,454.29

**Adjustment**

23271000	26,626.71	
41310000 (Oper)		590.71
41320000 (Main)		26,036.00

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00763

Name	Big Rivers Electric Corporation	Date	11/17/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Oct-08		
	Incremental O&M - NOx Reduction		
	Station Two		3,412.10
	Parasitic Load		1,234.34
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
2,694.12  
*Maintenance*  
717.98  
*Operations*

7

Due 15 days upon receipt of invoice.

*Operations*                    3,928.46  
*Maintenance*                717.98  
4,646.44

SubTotal	\$4,646.44
<b>TOTAL</b>	<b>\$4,646.44</b>

**Western Kentucky Energy  
NOx Reduction  
Incremental O&M  
Oct-08**

<b>STATION TWO</b>			
<b>Project #</b>	<b>Total</b>	<b>95/312 Split HMPL Share</b>	<b>20% BREC Share</b>
STMSCR	2,029.41	617.96	282.29
STOSCR	19,643.34	5,981.40	2,732.39
STMSCR	2,178.45	-	435.69
STOSCR	-	-	-
ST208FPN	(275.10)	(83.77)	(38.27)
ST107FPN	-	-	-
STAMMONIA	-	-	-
STAMMONIA	-	-	-
STSULFUR	-	-	-
<b>Total</b>	<b>23,576.10</b>	<b>6,515.58</b>	<b>3,412.10</b>
		<b>143501</b>	<b>143504</b>
G/L - O&M	23,576.10		
G/L - COS	-		
<b>Discrepancy</b>	<b>-</b>		
	<b>031585</b>		

5



**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00190

Name	Big Rivers Electric Corporation	Date	11/17/2008
Address	P.O. Box 24		
City	Henderson	State	KY
		ZIP	42419

Units	Description	Rate	Total
	Oct-08		
	Incremental O&M - NOx Reduction		
	Wilson		508.43
	Coleman		1,897.90
	Green		1,954.16
	Parasitic Load		2,244.63
	G&A Labor		1,202.73
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

Operations  
206.47  
Maintenance  
4,154.02  
Operations  
Operations

Due 15 days upon receipt of invoice.

SubTotal \$7,807.85

TOTAL \$7,807.85

Operations 3,653.83  
Maintenance 4,154.02  
7,807.85

6

**NOx Reduction  
Incremental O&M  
Oct-08**

**NOx Reduction  
Incremental O&M  
Oct-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	1,509.78	301.96	CLMNOX	9,489.49	1,897.90	GNMSGURBN	9,770.82	1,954.16	508.43	1,897.90	1,954.16	4,360.4
WLOSCR	948.81	189.76	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	83.54	16.71				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-				
WLAMMONIA	-	-										
<b>Total</b>	<b>2,542.13</b>	<b>508.43</b>	<b>Total</b>	<b>9,489.49</b>	<b>1,897.90</b>	<b>Total</b>	<b>9,770.82</b>	<b>1,954.16</b>	<b>508.43</b>	<b>1,897.90</b>	<b>1,954.16</b>	<b>4,360.4</b>
G/L - O&M	2,542.13	<b>143504</b>	G/L - O&M	9,489.49		G/L - O&M	9,770.82					
G/L - COS	-		G/L - COS	-		G/L - COS	-					
<b>Discrepancy</b>	<b>-</b>		<b>Discrepancy</b>	<b>-</b>		<b>Discrepancy</b>	<b>-</b>					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

Page 31 of 146  
Item 3b

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 09-150 2008

41310000 (Oper)	109,273.00	
41320000 (Main)	31,480.00	
23271000		140,753.00

**Actual Invoice**

41310000 (Oper)	112,161.72	
41320000 (Main)	2,016.23	
23271000		114,177.95

**Adjustment**

23271000	26,575.05	
41310000 (Oper)	2,888.72	
41320000 (Main)		29,463.77

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00185

Name	Big Rivers Electric Corporation	Date	10/14/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Sep-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		43,423.53
	Coleman		417.54
	Green		89.39
	Parasitic Load		20,954.57
	G&A Labor		1,111.83
	<i>Approved 10/17/08</i>		
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

Operations  
 42,370.45  
 Maintenance  
 1,560.01  
 Operations  
 Operations

Due 15 days upon receipt of invoice.

000/999 232.710 65,996.86	SubTotal	\$65,996.86
	<b>TOTAL</b>	<b>\$65,996.86</b>

Operations 64,436.85  
 Maintenance 1,560.01  
65,996.86  
 Item 3b.

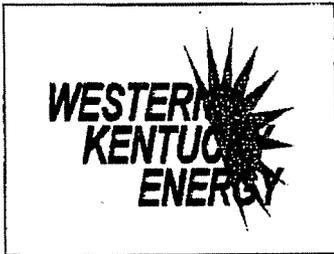
*Mick Thompson*  
 10/17/08  
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NOx Reduction  
Incremental O&M  
Sep-08

NOx Reduction  
Incremental O&M  
Sep-08

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	5,265.42 ✓	1,053.08	CLMNOX	2,087.70 ✓	417.54	GNMSGURBN	446.94 ✓	89.39	2,143.11	417.54	89.39	2,650.04
WLOSCR	3,930.58 ✓	786.12	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	1,519.56 ✓	303.91				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
WLAMMONIA	206,402.09 ✓	41,280.42				GN205SPN	-	-	41,280.42	-	-	41,280.42
<b>Total</b>	<b>217,117.65</b>	<b>43,423.53</b>	<b>Total</b>	<b>2,087.70</b>	<b>417.54</b>	<b>Total</b>	<b>446.94</b>	<b>89.39</b>	<b>43,423.53</b>	<b>417.54</b>	<b>89.39</b>	<b>43,930.46</b>
G/L - O&M	10,715.56	<b>143504</b>	G/L - O&M	2,087.70		G/L - O&M	446.94					
G/L - COS	206,402.09		G/L - COS	-		G/L - COS	-					
Discrepancy	<u>-</u>		Discrepancy	<u>-</u>		Discrepancy	<u>-</u>					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

5



Western Kentucky Energy

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00761

Name	Big Rivers Electric Corporation	Date	10/14/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Sep-08		
	Incremental O&M - NOx Reduction		
	Station Two		43,804.65
	Parasitic Load		4,376.44
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

Operations  
43,348.43  
Maintenance  
456.22  
Operations

*David Ashby*  
10/17/08

Due 15 days upon receipt of invoice.

SubTotal \$48,181.09

TOTAL \$48,181.09

000/999 232.710 48,181.09

Operations 47,724.87

Maintenance 456.22

48,181.09

*Mick Thompson*  
10/17/08

60

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Sep-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	3,279.77 ✓	998.69	456.22 ✓
STOSCR	48,225.28 ✓	14,684.60	6,708.14 ✓
STMSCR	-	-	-
STOSCR	-	-	-
ST208FPN	11,466.37 ✓	3,491.51	1,594.97 ✓
ST107FPN	-	-	-
STAMMONIA	240,427.19 ✓	73,210.08	33,443.42 ✓
STAMMONIA	-	-	-
STSULFUR	11,516.20 ✓	3,506.68	1,601.90 ✓
Total	314,914.81	95,891.56	43,804.65
		143501	143504
G/L - O&M	62,971.42		
G/L - COS	251,943.39		
Discrepancy	-		
	<b>031585</b>		

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 08-150 2008

41310000 (Oper)	111,408.00	
41320000 (Main)	4,794.00	
23271000		116,202.00

**Actual Invoice**

41310000 (Oper)	92,563.84	
41320000 (Main)	5,625.99	
23271000		98,189.83

**Adjustment**

23271000	18,012.17	
41320000 (Main)	831.99	
41310000 (Oper)		18,844.16

2





**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00759

Name	Big Rivers Electric Corporation	Date	9/17/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Aug-08</b>		
	Incremental O&M - NOx Reduction		
	Station Two		27,106.24
	Parasitic Load		5,170.42
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
25,511.49  
*Maintenance*  
1,594.75  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal \$32,276.66

**TOTAL \$32,276.66**

*Operations* 30,681.91  
*Maintenance* 1,594.75  
32,276.66

Item 3b.

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Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Aug-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	11,464.80 ✓	3,491.03	1,594.75
STOSCR	23,867.49 ✓	7,267.65	3,319.97
STMSCR	-	-	-
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	144,971.67 ✓	44,143.87	20,165.56
STAMMONIA	-	-	-
STSULFUR	14,564.77 ✓	4,434.97	2,025.96
Total	194,868.73	59,337.53	27,106.24
		<b>143501</b>	<b>143504</b>
G/L - O&M	35,332.03		
G/L - COS	159,536.44		
Discrepancy	0.26		
	<b>031585</b>		

5



**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00183

Name	Big Rivers Electric Corporation	Date	9/17/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Aug-08		
	Incremental O&M - NOx Reduction		
	Wilson		44,668.37
	Coleman		97.96
	Green		284.62
	Parasitic Load		19,774.94
	G&A Labor		1,087.28
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
41,019.71  
*Maintenance*  
4,031.24  
*operations*  
*operations*

Due 15 days upon receipt of invoice.

SubTotal	\$65,913.17
<b>TOTAL</b>	<b>\$65,913.17</b>

000 999 232.710

*Operations* 61,881.93

*Maintenance* 4,031.24

65,913.17

Item 3b.

Page 44 of 146

6

**NOx Reduction  
Incremental O&M  
Aug-08**

**NOx Reduction  
Incremental O&M  
Aug-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	18,243.32 ✓	3,648.66	CLMNOX	489.81 ✓	97.96	GNMSGURBN	1,423.12 ✓	284.62	4,958.05	97.96	284.62	5,340.63
WLOSCR	5,314.73 ✓	1,062.95	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	1,232.20 ✓	246.44				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-				
WLAMMONIA	198,551.62 ✓	39,710.32							39,710.32	-	-	39,710.32
<b>Total</b>	<b>223,341.87</b>	<b>44,668.37</b>	<b>Total</b>	<b>489.81</b>	<b>97.96</b>	<b>Total</b>	<b>1,423.12</b>	<b>284.62</b>	<b>44,668.37</b>	<b>97.96</b>	<b>284.62</b>	<b>45,050.95</b>
		<b>143504</b>										
G/L - O&M	24,790.11		G/L - O&M	489.81		G/L - O&M	1,423.13					
G/L - COS	198,551.62		G/L - COS	-		G/L - COS	-					
Discrepancy	<u>0.14</u>		Discrepancy	<u>-</u>		Discrepancy	<u>(0.01)</u>					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 07-150 2008

41310000 (Oper)	111,433.00	
41320000 (Main)	2,185.00	
23271000		113,618.00

**Actual Invoice**

41310000 (Oper)	109,227.54	
41320000 (Main)	27,412.00	
23271000		136,639.54

**Adjustment**

41320000 (Main)	25,227.00	
23271000		23,021.54
41310000 (Oper)		2,205.46

2





**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00757

Name	Big Rivers Electric Corporation	Date	8/18/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Jul-08</b>		
	Incremental O&M - NOx Reduction		
	Station Two		45,398.20
	Parasitic Load		5,164.88
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
26,085.12  
*Maintenance*  
19,313.08  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$50,563.08
<b>TOTAL</b>	<b>\$50,563.08</b>

*Operations* 31,250.00  
*Maintenance* 19,313.08  
50,563.08

4

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Jul-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	38,092.19	11,599.07	5,298.62
STOSCR	24,782.22	7,546.19	3,447.21
STMSCR	70,072.30	-	14,014.46
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	150,559.16	45,845.26	20,942.78
STAMMONIA	-	-	-
STSULFUR	12,186.39	3,710.76	1,695.13
Total	295,692.26	68,701.28	45,398.20
		143501	143504
G/L - O&M	132,946.71		
G/L - COS	162,745.55		
Discrepancy	-		
	<b>031585</b>		



**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00180

Name	Big Rivers Electric Corporation	Date	8/18/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Jul-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		62,522.93
	Coleman		4,806.58
	Green		183.58
	Parasitic Load		17,492.40
	G&A Labor		1,070.97
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
59,414.17  
*Maintenance*  
8,098.92  
*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal \$86,076.46

TOTAL \$86,076.46

*Operations* 77,977.54

*Maintenance* 8,098.92

86,076.46

Item 3b

*4*

NOx Reduction  
Incremental O&M  
Jul-08

NOx Reduction  
Incremental O&M  
Jul-08

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	15,543.81	3,108.76	CLMNOX	24,032.88	4,806.58	GNMSGURBN	917.89	183.58	17,193.04	4,806.58	183.58	22,183.20
WLOSCR	69,094.60	13,818.92	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	1,326.80	265.36				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-	45,329.89	-	-	45,329.89
WLAMMONIA	226,649.43	45,329.89										
<b>Total</b>	<b>312,614.64</b>	<b>62,522.93</b>	<b>Total</b>	<b>24,032.88</b>	<b>4,806.58</b>	<b>Total</b>	<b>917.89</b>	<b>183.58</b>	<b>62,522.93</b>	<b>4,806.58</b>	<b>183.58</b>	<b>67,513.09</b>
G/L - O&M	85,965.21	<b>143504</b>	G/L - O&M	24,032.88		G/L - O&M	917.89					
G/L - COS	226,649.43		G/L - COS	-		G/L - COS	-					
Discrepancy	-		Discrepancy	-		Discrepancy	-					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 08-150 2008

41310000 (Oper)	109,321.00	
41320000 (Main)	6,957.00	
23271000		116,278.00

**Actual Invoice**

41310000 (Oper)	41,394.06	
41320000 (Main)	17,670.02	
23271000		59,064.08

**Adjustment**

23271000	57,213.92	
41320000 (Main)	10,713.02	
41310000 (Oper)		67,926.94

2





**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00178

Name	Big Rivers Electric Corporation	Date	7/23/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Jun-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		40,298.12
	Coleman		13,530.81
	Green		240.10
	Parasitic Load		14,443.61
	G&A Labor		941.60
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
37,291.67  
*Maintenance*  
16,777.36

*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal \$69,454.24

TOTAL \$69,454.24

*Operations* 52,676.88

*Maintenance* 16,777.36

69,454.24

Item 3b

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**NOx Reduction  
Incremental O&M  
Jun-08**

**NOx Reduction  
Incremental O&M  
Jun-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	15,032.24	3,006.45	CLMNOX	67,654.03	13,530.81	GNMSGURBN	1,200.52	240.10	4,206.10	13,530.81	240.10	17,977.01
WLOSCR	5,175.40	1,035.08	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	822.85	164.57				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-				
WLAMMONIA	180,460.11	36,092.02							36,092.02	-	-	36,092.02
<b>Total</b>	<b>201,490.60</b>	<b>40,298.12</b>	<b>Total</b>	<b>67,654.03</b>	<b>13,530.81</b>	<b>Total</b>	<b>1,200.52</b>	<b>240.10</b>	<b>40,298.12</b>	<b>13,530.81</b>	<b>240.10</b>	<b>54,069.03</b>
		<b>143504</b>										
G/L - O&M	21,030.49		G/L - O&M	67,654.03		G/L - O&M	1,200.52					
G/L - COS	180,460.11		G/L - COS	-		G/L - COS	-					
Discrepancy	-		Discrepancy	-		Discrepancy	-					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

5



**Western Kentucky Energy**

145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00755

Name	Big Rivers Electric Corporation	Date	7/23/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Jun-08		
	Incremental O&M - NOx Reduction		
	Station Two		13,888.44
	Parasitic Load		4,706.15
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current agreements.</p>			

*Operations*  
 12,995.78  
*Maintenance*  
 892.66  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$18,594.59
<b>TOTAL</b>	<b>\$18,594.59</b>

*Operations* 17,701.93  
*Maintenance* 892.66  
 18,594.59

*6*

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Jun-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	6,498.12	1,978.68	903.89
STOSCR	24,979.59	7,606.29	3,474.66
STMSCR	(56.17)	-	(11.23)
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	56,498.01	17,203.64	7,858.87
STAMMONIA	-	-	-
STSULFUR	11,950.06	3,638.79	1,662.25
<b>Total</b>	<b>99,869.61</b>	<b>30,427.40</b>	<b>13,888.44</b>
		<b>143501</b>	<b>143504</b>
G/L - O&M	31,421.54		
G/L - COS	68,448.07		
Discrepancy	-		
	<b>031585</b>		

7



**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00177

**COPY**

Name	Big Rivers Electric Corporation	Date	7/23/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Revised Invoice for Years 2004-2008</b>		
	<b>Parasitic Load Credits from 05/2004 through 05/2008</b>		
	Reference Invoices: 00075,00622,00076,00625,00077,00629,00079,00635,00081,00639,00083,00643,00086,00646,00089,00652,00091,00655,00093,00659,00095,00663,00096,00667,00099,00669,00101,00673,00104,00677,00107,00682,00109,00685,00112,00689,00115,00695,00118,00700,00121,00705,00122,00707,00124,00710,00126,00713,00128,00715,00130,00718,00133,00720,00135,00724,00137,00726,00139,00728,00141,00730,00143,00732,00147,00734,00149,00736,00151,00738,00155,00740,00157,00742,00161,00744,00163,00746,0166,00748,00171,00752,00173,00753		(488,214.57)
	<b>Revised Parasitic Load Billing from 05/2004 through 05/2008</b> (Reference attached spreadsheets)		459,229.82
	The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current agreements.		

Due 15 days upon receipt of invoice.

SubTotal	(\$28,984.75)
<b>TOTAL</b>	<b>(\$28,984.75)</b>

*Operations*

*8*



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 05-150 2008

41310000 (Oper)	111,821.00	
41320000 (Main)	2,081.00	
23271000		113,902.00

**Actual Invoice**

41310000 (Oper)	60,973.23	
41320000 (Main)	39,531.69	
23271000		100,504.92

**Adjustment**

23271000	13,397.08	
41320000 (Main)	37,450.69	
41310000 (Oper)		50,847.77

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00753

Name	Big Rivers Electric Corporation	Date	6/9/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>May-08</b>		
	Incremental O&M - NOx Reduction		
	Station Two		35,237.05
	Parasitic Load		2,561.10
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
 14,770.16  


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*Maintenance*  
 20,466.89  


---

*operations*

Due 15 days upon receipt of invoice.

*Operations*      17,331.26  
*Maintenance*    20,466.89  
37,798.15

SubTotal	\$37,798.15
<b>TOTAL</b>	<b>\$37,798.15</b>

**Western Kentucky Energy  
NOx Reduction  
Incremental O&M  
May-08**

<b>STATION TWO</b>			
<b>Project #</b>	<b>Total</b>	<b>95/312 Split HMPL Share</b>	<b>20% BREC Share</b>
STMSCR	147,137.99	44,803.52	20,466.89
STOSCR	23,688.79	7,213.24	3,295.11
STMSCR	1,545.00	-	309.00
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	68,020.36	20,712.20	9,461.63
STAMMONIA	-	-	-
STSULFUR	12,253.18	3,731.09	1,704.42
<b>Total</b>	<b>252,645.32</b>	<b>76,460.05</b>	<b>35,237.05</b>
		<b>143501</b>	<b>143504</b>
G/L - O&M	172,371.91		
G/L - COS	80,273.54		
Discrepancy	<u>(0.13)</u>		
	<b>031585</b>		

5



Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00173

Name	Big Rivers Electric Corporation	Date	6/9/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>May-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		30,639.92
	Coleman		17,436.55
	Green		1,009.58
	Parasitic Load		12,517.12
	G&A Labor		1,103.60
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
 30,021.25  
*Maintenance*  
 19,064.80  
*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

*Operations* 43,641.97  
*Maintenance* 19,064.80  
62,706.77

SubTotal	\$62,706.77
<b>TOTAL</b>	<b>\$62,706.77</b>

*le*

**NOx Reduction  
Incremental O&M  
May-08**

**NOx Reduction  
Incremental O&M  
May-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	3,093.36	618.67	CLMNOX	87,182.76	17,436.55	GNMSGURBN	5,047.88	1,009.58	938.68	17,436.55	1,009.58	19,384.81
WLOSCR	1,503.77	300.75	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	98.30	19.26				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-				
WLAMMONIA	148,506.21	29,701.24							29,701.24	-	-	29,701.24
<b>Total</b>	<b>153,199.64</b>	<b>30,639.92</b>	<b>Total</b>	<b>87,182.76</b>	<b>17,436.55</b>	<b>Total</b>	<b>5,047.88</b>	<b>1,009.58</b>	<b>30,639.92</b>	<b>17,436.55</b>	<b>1,009.58</b>	<b>49,086.05</b>
G/L - O&M	4,693.71	<b>143504</b>	G/L - O&M	87,182.77		G/L - O&M	5,047.87					
G/L - COS	148,506.21		G/L - COS	-		G/L - COS	-					
Discrepancy	<u>(0.28)</u>		Discrepancy	<u>(0.01)</u>		Discrepancy	<u>0.01</u>					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 04-150 2008

41310000 (Oper)	59,964.00	
41320000 (Main)	51,673.00	
23271000		111,637.00

**Actual Invoice**

41310000 (Oper)	15,285.87	
41320000 (Main)	12,651.29	
23271000		27,937.16

**Adjustment**

23271000	83,699.84	
41310000 (Oper)	44,678.13	
41320000 (Main)	39,021.71	

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00171

Name	Big Rivers Electric Corporation	Date	5/23/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Apr-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		6,547.36
	Coleman		3,100.84
	Green		2,584.53
	Parasitic Load		2,775.18
	G&A Labor		1,133.90
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
 4,031.34  
*Maintenance*  
 8,201.39  
*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$16,141.81
<b>TOTAL</b>	<b>\$16,141.81</b>

*Operations* 7,940.42  
*Maintenance* 8,201.39  
 16,141.81  
 Item 3b.  
 Page 71 of 146

4

**NOx Reduction  
Incremental O&M  
Apr-08**

**NOx Reduction  
Incremental O&M  
Apr-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	18,311.64	3,662.33	CLMNOX	9,772.67	1,954.53	GNMSGURBN	12,922.67	2,584.53	3,816.80	3,100.84	2,584.53	9,502.17
WLOSCR	731.84	146.37	CLONOX	5,731.54	1,146.31	GNOSGURBN	-	-				
WLSO3	40.48	8.10				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
						GN205SPN	-	-	2,730.56	-	-	2,730.56
WLAMMONIA	13,652.80	2,730.56										
<b>Total</b>	<b>32,736.76</b>	<b>6,547.36</b>	<b>Total</b>	<b>15,504.21</b>	<b>3,100.84</b>	<b>Total</b>	<b>12,922.67</b>	<b>2,584.53</b>	<b>6,547.36</b>	<b>3,100.84</b>	<b>2,584.53</b>	<b>12,232.73</b>
G/L - O&M	19,083.96	<b>143504</b>	G/L - O&M	15,504.21		G/L - O&M	12,922.67					
G/L - COS	13,652.80		G/L - COS	-		G/L - COS	-					
Discrepancy	-		Discrepancy	-		Discrepancy	-					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					



**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00752

Name	Big Rivers Electric Corporation	Date	5/23/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Apr-08</b>		
	Incremental O&M - NOx Reduction		
	Station Two		10,368.83
	Parasitic Load		1,426.52
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

Operations  
5,918.93

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Maintenance  
4,449.90

---

Operations

Due 15 days upon receipt of invoice.

SubTotal	\$11,795.35
<b>TOTAL</b>	<b>\$11,795.35</b>

Operations 7,345.45

Maintenance 4,449.90

---

11,795.35

4

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Apr-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	31,990.67	9,741.16	4,449.90
STOSCR	11,959.60	3,641.70	1,663.58
STMSCR	561.82	-	112.36
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	29,784.26	9,069.31	4,142.99
STAMMONIA	-	-	-
STSULFUR	-	-	-
Total	74,296.35	22,452.16	10,368.83
		143501	143504
G/L - O&M	44,512.09		
G/L - COS	29,784.26		
Discrepancy	-		
	<b>031585</b>		

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 03-150 2008

41310000 (Oper)	8,229.00	
41320000 (Main)	16,927.00	
23271000		25,156.00

**Actual Invoice**

41310000 (Oper)	6,246.71	
41320000 (Main)	2,697.52	
23271000		8,944.23

**Adjustment**

23271000	16,211.77	
41310000 (Oper)		1,982.29
41320000 (Main)		14,229.48

2





**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00750

Name	Big Rivers Electric Corporation	Date	4/11/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Mar-08		
	Incremental O&M - NOx Reduction		
	Station Two		3,370.00
	Parasitic Load		0.00
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

Operations  
1,754.20  
Maintenance  
1,615.80  
Operations

Due 15 days upon receipt of invoice.

Operations 1,754.20  
Maintenance 1,615.80  
3,370.00

SubTotal	\$3,370.00
<b>TOTAL</b>	<b>\$3,370.00</b>

H

**Western Kentucky Energy**  
**NOx Reduction**  
**Incremental O&M**  
**Mar-08**

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
STMSCR	9,293.67	2,829.92	1,292.75
STOSCR	12,618.36	3,842.29	1,755.21
STMSCR	1,615.23	-	323.05
STOSCR	-	-	-
ST107FPN	(7.29)	(2.22)	(1.01)
STAMMONIA	-	-	-
STAMMONIA	-	-	-
STSULFUR	-	-	-
<b>Total</b>	<b>23,519.97</b>	<b>6,669.99</b>	<b>3,370.00</b>
		<b>143501</b>	<b>143504</b>
G/L - O&M	-	-	-
G/L - COS	-	-	-
<b>Discrepancy</b>	<b>23,519.97</b>		
	<b>031585</b>		

5



Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00168

Name	Big Rivers Electric Corporation	Date	4/11/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Mar-08</b>		
	Incremental O&M - NOx Reduction		
	Wilson		711.72
	Coleman		3,778.31
	Green		0.00
	Parasitic Load		0.00
	G&A Labor		1,083.20
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

Operations  
 (1.48)  
 Maintenance  
 4,492.51  
 Operations  
 Operations

Due 15 days upon receipt of invoice.

SubTotal	\$5,574.23
<b>TOTAL</b>	<b>\$5,574.23</b>

Operations 4,492.51  
 Maintenance 1,081.72  
5,574.23

6

NOx Reduction  
Incremental O&M  
Mar-08

NOx Reduction  
Incremental O&M  
Mar-08

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN				TOTAL ALLOCATION			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	3,585.98	713.20	CLMNOX	18,898.54	3,779.31	GNMSGURBN	-	-	711.72	3,779.31	-	4,491.03	31,444.05	6,869.99	7,861.03	45,975.07
WLOSCR	-	-	CLONOX	-	-	GNOSGURBN	-	-								
WLSO3	(7.42)	(1.48)				GN104FPN	-	-								
WLMSCRDCT	-	-				GN204FPN	-	-								
WLAMMONIA	-	-				GN205SPN	-	-								
<b>Total</b>	<b>3,558.56</b>	<b>711.72</b>	<b>Total</b>	<b>18,898.54</b>	<b>3,779.31</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>711.72</b>	<b>3,779.31</b>	<b>-</b>	<b>4,491.03</b>	<b>31,444.05</b>	<b>6,869.99</b>	<b>7,861.03</b>	<b>45,975.07</b>
G/L - O&M	3,558.56	143504	G/L - O&M	18,898.54		G/L - O&M	-									
G/L - COS	-		G/L - COS	-		G/L - COS	-									
Discrepancy	-		Discrepancy	-		Discrepancy	-									
	<b>031885</b>			<b>031685</b>			<b>031785</b>									

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 02-150 2008

41310000 (Oper)	8,229.00	
41320000 (Main)	17,643.00	
23271000		25,872.00

**Actual Invoice**

41310000 (Oper)	7,794.80	
41320000 (Main)	3,054.01	
23271000		10,848.81

**Adjustment**

23271000	15,023.19	
41310000 (Oper)		434.20
41320000 (Main)		14,588.99





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00166

Name	Big Rivers Electric Corporation	Date	3/24/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Feb-08		
	Incremental O&M - NOx Reduction		
	Wilson		27.83
	Coleman		1,912.49
	Green		0:00
	Parasitic Load		2,602.12
	G&A Labor		1,132.73
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
 (73.57)  
*Maintenance*  
 2,013.89  
*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$5,675.17
<b>TOTAL</b>	<b>\$5,675.17</b>

*Operations*      3,661.28  
*Maintenance*    2,013.89  
 -----  
 5,675.17

4

**NOx Reduction  
Incremental O&M  
Feb-08**

**NOx Reduction  
Incremental O&M  
Feb-08**

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total
WLMSCR	507.00	101.40	CLMNOX	9,562.46	1,912.49	GNMSGURBN	-	-	27.83	1,912.49	-	1,940.32
WLOSCR	-	-	CLONOX	-	-	GNOSGURBN	-	-				
WLSO3	(367.84)	(73.57)				GN104FPN	-	-				
WLMSCRDCT	-	-				GN204FPN	-	-				
WLAMMONIA	-	-				GN205SPN	-	-				
<b>Total</b>	<b>139.16</b>	<b>27.83</b>	<b>Total</b>	<b>9,562.46</b>	<b>1,912.49</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>27.83</b>	<b>1,912.49</b>	<b>-</b>	<b>1,940.32</b>
G/L - O&M	139.16	143504	G/L - O&M	9,562.46		G/L - O&M	-					
G/L - COS	-		G/L - COS	-		G/L - COS	-					
Discrepancy	-		Discrepancy	-		Discrepancy	-					
	<b>031885</b>			<b>031685</b>			<b>031785</b>					



Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00748

Name	Big Rivers Electric Corporation	Date	3/24/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Feb-08		
	Incremental O&M - NOx Reduction		
	Station Two		3,881.63
	Parasitic Load		1,292.01
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
 2,411.51  


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*Maintenance*  
 1,040.12  


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*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$5,173.64
<b>TOTAL</b>	<b>\$5,173.64</b>

*Operations* 4,133.52  
*Maintenance* 1,040.12  


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 5,173.64

6

**Western Kentucky Energy**  
**NOx Reduction**  
**Incremental O&M**  
**Feb-08**

<b>STATION TWO</b>			
<b>Project #</b>	<b>Total</b>	<b>95/312 Split HMPL Share</b>	<b>20% BREC Share</b>
STMSCR	4,347.28	1,323.75	604.71
STOSCR	20,427.80	6,220.27	2,841.51
STMSCR	2,177.05	-	435.41
STOSCR	-	-	-
ST107FPN	-	-	-
STAMMONIA	-	-	-
STAMMONIA	-	-	-
STSULFUR	-	-	-
<b>Total</b>	<b>26,952.13</b>	<b>7,544.01</b>	<b>3,881.63</b>
G/L - O&M	26,952.13	143501	143504
G/L - COS	-	-	-
<b>Discrepancy</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>031585</b>		

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 01-150 2008

41310000 (Oper)	8,229.00	
41320000 (Main)	12,143.00	
23271000		20,372.00

**Actual Invoice**

41310000 (Oper)	7,241.12	
41320000 (Main)	533.81	
23271000		7,774.93

**Adjustment**

23271000	12,597.07	
41310000 (Oper)		987.88
41320000 (Main)		11,609.19

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00746

Name	Big Rivers Electric Corporation	Date	2/26/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Jan-08		
	Incremental O&M - NOx Reduction		
	Station Two		2,027.96
	Parasitic Load		1,273.98
<p>The Big Rivers share is calculated based on a 20% cost-share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
 1,914.90  
*Maintenance*  
 113.06  
*Operations*

Due 15 days upon receipt of invoice.

*Operations* 3,188.88

*Maintenance* 113.06  
3,301.94

SubTotal \$3,301.94

TOTAL \$3,301.94

*H*

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Jan-08

STATION TWO			
Project #	Total	95/312 Split HMPL Share	20% BREC Share
O & M STMSCR	812.82	247.50	113.06
O & M STOSCR	13,766.33	4,191.85	1,914.90
O & M STMSCR	-	-	-
O & M STOSCR	-	-	-
O & M ST107FPN	-	-	-
C O S STAMMONIA	-	-	-
C O S STAMMONIA	-	-	-
C O S STSULFUR	-	-	-
<b>Total</b>	<b>14,579.15</b>	<b>4,439.35</b>	<b>2,027.96</b>
		<b>143501</b>	<b>143504</b>
BVA Reports G/L - O&M	14,579.15		
Acct Analysis G/L - COS	-		
Discrepancy	-		
	<b>031585</b>		

5



**Western Kentucky Energy**

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00163

Name	Big Rivers Electric Corporation	Date	2/26/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Jan-08		
	Incremental O&M - NOx Reduction		
	Wilson		352.38
	Coleman		57.17
	Green		112.04
	Parasitic Load		2,789.55
	G&A Labor		1,161.87
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

*Operations*  
100.82  
*Maintenance*  
420.75

*Operations*  
*Operations*

Due 15 days upon receipt of invoice.

SubTotal	\$4,472.99
<b>TOTAL</b>	<b>\$4,472.99</b>

*Operations*      4,052.24

*Maintenance*      420.75  
 4,472.99  
 Item 3b.

*6*

NOx Reduction  
Incremental O&M  
Jan-08

NOx Reduction  
Incremental O&M  
Jan-08

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN				TOTAL ALLOCATION			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	1,257.72	251.54	CLMNOX	285.86	57.17	GNMSGURBN	580.21	112.04	352.36	57.17	112.04	521.57	10,188.15	4,438.35	2,549.53	17,187.03
WLOSCR	-	-	CLONOX	-	-	GNOSGURBN	-	-	-	-	-	-	-	-	-	-
WLSO3	504.09	100.82				GN104FPN	-	-	-	-	-	-	-	-	-	-
WLMSCRDCT	-	-				GN204FPN	-	-	-	-	-	-	-	-	-	-
WLAMMONIA	-	-				GN205SPN	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,781.81</b>	<b>352.36</b>	<b>Total</b>	<b>285.86</b>	<b>57.17</b>	<b>Total</b>	<b>580.21</b>	<b>112.04</b>	<b>352.36</b>	<b>57.17</b>	<b>112.04</b>	<b>521.57</b>	<b>10,188.15</b>	<b>4,439.35</b>	<b>2,549.53</b>	<b>17,187.03</b>
G/L - O&M	1,781.81	143504	G/L - O&M	285.86		G/L - O&M	580.21									
G/L - COS	-		G/L - COS	-		G/L - COS	-									
Discrepancy	-		Discrepancy	-		Discrepancy	-									
	<u>031885</u>			<u>031686</u>			<u>031786</u>									

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 12-150 2007

41310000 (Oper)	14,631.00	
41320000 (Main)	30,852.00	
23271000		45,483.00

**Actual Invoice**

41310000 (Oper)	5,161.01	
41320000 (Main)	2,322.86	
23271000		7,483.87

**Adjustment**

23271000	37,999.13	
41310000 (Oper)		9,469.99
41320000 (Main)		28,529.14

2





Western Kentucky Energy  
 145 N. Main Street  
 PO Box 1518  
 Attn: David Ashby, Accounting  
 Henderson, KY 42419-1518  
 Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00161

Name	Big Rivers Electric Corporation	Date	1/24/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
Dec-07	Incremental O&M - NOx Reduction		
	Wilson		4,000.99
	Coleman		7.35
	Green		0.00
	Parasitic Load		2,305.74
	G&A Labor		913.92
<div style="border: 1px solid black; padding: 5px; text-align: center;">           JAN 25 2008            BIG RIVERS ELECTRIC CORP.         </div>			
The Big Rivers share is calculated based on a 20% cost share.			
Other incremental elements are being assessed and may result in an additional billing.			

Operations  
 2,009.07  
 Maintenance  
 1,999.27  
 Operations  
 Operations

Due 15 days upon receipt of invoice.

SubTotal	\$7,228.00
<b>TOTAL</b>	<b>\$7,228.00</b>

Operations 5,228.73  
 Maintenance 1,999.27  
7,228.00

4

NOx Reduction - (WKE00111)  
Incremental O&M  
Dec-07

NOx Reduction - (WKE00111)  
Incremental O&M  
Dec-07

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN				TOTAL ALLOCATION			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	9,959.61	1,991.92	CLMNOX	36.76	7.35	GNMSGURBN	-	-	4,000.98	7.35	-	4,008.34	13,415.99	(1,432.41)	3,353.89	15,337.57
WLOSCR	-	-	CLONOX	-	-	GNOSGURBN	-	-	-	-	-	-	-	-	-	-
WLSO3	10,045.33	2,009.07				GN104FPN	-	-	-	-	-	-	-	-	-	-
WLMSCRDCT	-	-				GN204FPN	-	-	-	-	-	-	-	-	-	-
						GN205SPN	-	-	-	-	-	-	(235.18)	(128.71)	(58.80)	(422.70)
WLAMMONIA	-	-							-	-	-	-	-	-	-	-
<b>Total</b>	<b>20,004.94</b>	<b>4,000.99</b>	<b>Total</b>	<b>36.76</b>	<b>7.35</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,000.98</b>	<b>7.35</b>	<b>-</b>	<b>4,008.34</b>	<b>13,180.80</b>	<b>(1,561.12)</b>	<b>3,295.19</b>	<b>14,914.87</b>
G/L - O&M	20,004.87	<b>143504</b>	G/L - O&M	36.76		G/L - O&M	-									
G/L - COS	-		G/L - COS	-		G/L - COS	-									
Discrepancy	<u>0.07</u>		Discrepancy	<u>-</u>		Discrepancy	<u>-</u>									
	<b>031885</b>			<b>031685</b>			<b>031785</b>									

5



**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518  
Ph 270-844-6000 Fax 270-844-6006

Invoice No. 00744

Name	Big Rivers Electric Corporation	Date	1/24/2008
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	Dec-07		
	Incremental O&M - NOx Reduction		
	Station Two		(713.15)
	Parasitic Load		969.02

JAN 25 2008  
 BIG RIVERS ELECTRIC CORP.

*Operations*  
 (1,036.74)  
*Maintenance*  
 323.59  
*Operations*

The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.

Other incremental elements are being assessed and may result in an additional billing.

Due 15 days upon receipt of invoice.

*Operations* (67.72)  
*Maintenance* 323.59  
255.87

SubTotal	\$255.87
<b>TOTAL</b>	<b>\$255.87</b>

*u*

Western Kentucky Energy  
 NOx Reduction - (WKE00111)  
 Incremental O&M  
 Dec-07

STATION TWO

	Project #	Total	95/312 Split HMPL Share	20% BREC Share
O & M	STMSCR	2,326.34	708.37	323.59
O & M	STOSCR	(7,030.47)	(2,140.78)	(977.94)
O & M	STMSCR	-	-	-
O & M	STOSCR	-	-	-
O & M	ST107FPN	-	-	-
COS	STAMMONIA	(422.70)	(128.71)	(58.80)
COS	STAMMONIA	-	-	-
COS	STSULFUR	-	-	-
	<b>Total</b>	<b>(5,126.83)</b>	<b>(1,561.12)</b>	<b>(713.15)</b>
			<b>143501</b>	<b>143504</b>
BVA Reports	G/L - O&M	(4,704.22)		
Acct Analysis	G/L - COS	(422.70)		
	<b>Discrepancy</b>	<b>0.09</b>		
		<b>031585</b>		

7



True Up Previous Month's Incremental O&M

**Budget Booked**

Previous Month JE 11-150 2007

41310000 (Oper)	14,630.00	
41320000 (Main)	10,852.00	
23271000		25,482.00

**Actual Invoice**

41310000 (Oper)	6,663.98	
41320000 (Main)	9,218.60	
23271000		15,882.58

**Adjustment**

23271000	9,599.42	
41310000 (Oper)	7,966.02	
41320000 (Main)	1,633.40	

2



Western Kentucky Energy

145 N. Main Street

PO Box 1518

Attn: David Ashby, Accounting

Henderson, KY 42419-1518

Ph 270-844-6000 Fax 270-844-6006

Invoice No.

00157

Name	Big Rivers Electric Corporation	Date	12/26/2007
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Nov-07</b>		
	Incremental O&M - NOx Reduction		
	Wilson		1,245.16
	Coleman		2,479.43
	Green		(93.41)
	Parasitic Load		1,588.65
	G&A Labor		997.47
	The Big Rivers share is calculated based on a 20% cost share.		
	Other incremental elements are being assessed and may result in an additional billing.		

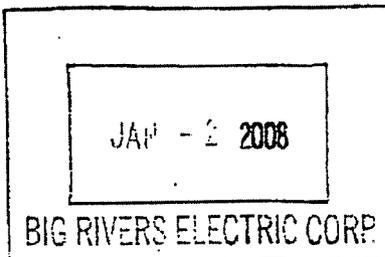
Operations  
334.64  
Maintenance  
3,296.54

Operations  
Operations

Due 15 days upon receipt of invoice.

SubTotal \$6,217.30

TOTAL \$6,217.30



Operations 2,920.76  
Maintenance 3,296.54  
6,217.30

3

NOx Reduction  
Incremental O&M  
Nov-07

NOx Reduction  
Incremental O&M  
Nov-07

WILSON			COLEMAN			GREEN			BREC TOTAL for WILSON, COLEMAN, GREEN				TOTAL ALLOCATION			
Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	Project #	Total	20% BREC Share	WILSON	COLEMAN	GREEN	Total	WKE	HMPL	BREC	Total
WLMSCR	4,552.61	910.52	CLMNOX	12,397.14	2,479.43	GNMSGURBN	(467.03)	(93.41)	1,245.18	2,479.43	(93.41)	3,631.18	49,719.08	19,260.75	12,429.77	81,409.60
WLOSCR	450.07	90.01	CLONOX	-	-	GNOSGURBN	-	-	-	-	-	-	-	-	-	-
WLSO3	1,223.13	244.63	-	-	-	GN104FPN	-	-	-	-	-	-	-	-	-	-
WLMSCRDCT	-	-	-	-	-	GN204FPN	-	-	-	-	-	-	-	-	-	-
WI.AMMONIA	-	-	-	-	-	GN205SPN	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6,225.81</b>	<b>1,245.16</b>	<b>Total</b>	<b>12,397.14</b>	<b>2,479.43</b>	<b>Total</b>	<b>(467.03)</b>	<b>(93.41)</b>	<b>1,245.18</b>	<b>2,479.43</b>	<b>(93.41)</b>	<b>3,631.18</b>	<b>49,719.08</b>	<b>19,260.75</b>	<b>12,429.77</b>	<b>81,409.60</b>
G/L - O&M	6,225.81	.143504	G/L - O&M	12,397.14	-	G/L - O&M	(467.03)	-	-	-	-	-	-	-	-	-
G/L - COS	-	-	G/L - COS	-	-	G/L - COS	-	-	-	-	-	-	-	-	-	-
Discrepancy	<u>031885</u>	-	Discrepancy	<u>031685</u>	-	Discrepancy	<u>031785</u>	-	-	-	-	-	-	-	-	-

4



**Western Kentucky Energy**

145 N. Main Street  
PO Box 1518

Attn: David Ashby, Accounting  
Henderson, KY 42419-1518  
Ph 270-844-6000 Fax 270-844-6006

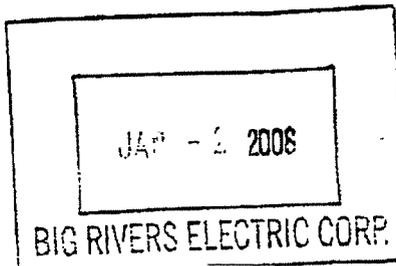
Invoice No. 00742

Name	Big Rivers Electric Corporation	Date	12/26/2007
Address	P.O. Box 24		
City	Henderson State KY ZIP 42419		

Units	Description	Rate	Total
	<b>Nov-07</b>		
	Incremental O&M - NOx Reduction		
	Station Two		8,796.09
	Parasitic Load		869.19
<p>The Big Rivers share is calculated based on a 20% cost share after consideration of the City's portion, which is calculated based on the current capacity split agreements. Upon finalization of the NOx cost sharing agreement with the City of Henderson, a reconciliation will be required.</p> <p>Other incremental elements are being assessed and may result in an additional billing.</p>			

*Operations*  
2,874.03  
*Maintenance*  
5,922.06  
*Operations*

Due 15 days upon receipt of invoice.



SubTotal	\$9,665.28
<b>TOTAL</b>	<b>\$9,665.28</b>

5

*Operations* 3,743.22  
*Maintenance* 5,922.06  
9,665.28

Western Kentucky Energy  
 NOx Reduction  
 Incremental O&M  
 Nov-07

STATION TWO

	Project #	Total	95/312 Split HMPL Share	20% BREC Share
O & M	STMSCR	42,574.12	12,963.82	5,922.06
O & M	STOSCR	20,679.56	6,296.93	2,876.53
O & M	STMSCR	-		
O & M	STOSCR	-		
O & M	ST107FPN	(17.99)	(5.48)	(2.50)
C O S	STAMMONIA	-	-	-
C O S	STAMMONIA	-	-	-
C O S	STSULFUR	-	-	-
	<b>Total</b>	<b>63,235.69</b>	<b>19,255.27</b>	<b>8,796.09</b>
			<b>143501</b>	<b>143504</b>
BVA Reports	G/L - O&M	63,235.69		
Accl Analysis	G/L - COS	-		
	Discrepancy	-		
		<b>031585</b>		

6

ID:AP-S01  
ID:APU021  
GA20002979

Big Rivers Electric Corp  
- MANUAL VOUCHER -

9/02/08  
11:11:41

Voucher.....0541587  
Booked Mth/Yr 08/08

P/O ..... 999999  
RELEASE.

✓  
EX

PAY Vendor: 6130

WESTERN KENTUCKY ENERGY  
220 WEST MAIN ST-10TH FLOOR  
LOUISVILLE KY

40202

INV # 00181

Inv Date 08/19/08  
Due Date: 09/12/08

project	account	Account amount	Distribution r/a	eac	stock #
41310000	41310000	2,977.03	001	776	

P A Y A B L E			
Voucher 0541587	Gross	2,977.03	Discount .00 Net 2,977.03

84,439.26

--- MANUAL VOUCHER ---

1 of 6

541587



Western Kentucky Energy  
220 West Main St - 10th floor  
Louisville, KY 40202  
Ph (502) 627-2823 Fax (502) 627-2934

Invoice No.

00181  
V# 6130  
AD 09/12/08

Name	Big Rivers Electric Corporation Attn: David Spainhoward	Date	8/19/2008
Address	P.O. Box 24	Order No.	
City	Henderson State KY ZIP 42419	Rep	

Units	Description	Rate	Total
1	<p>Reimbursement for completion of Coleman Station Load Test on Units 1, 2 and 3 as demonstrated on 7/25/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement.</p> <p>Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Coleman Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.</p> <p>In accordance with item 3(d) the incremental costs to displace the coal that would ordinarily be burned by WKEC at Coleman Station with test coal to achieve full capability for the purposes of this test is the following:</p> <p>Coleman Station \$ 5,954.05 Total Incremental Cost \$ 5,954.05</p> <p>Big Rivers 50% share of this incremental cost \$ 2,977.03</p> <p>If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.</p>	2,977.03	2,977.03

OK  
8/20/08

Test Required by agreement  
for migration  
NO cost sharing  
for this entire cost  
share agreement

776 001 413.100 2,977.03

Due 30 days upon receipt of invoice

SubTotal	\$2,977.03
<b>TOTAL</b>	<b>\$2,977.03</b>

2

### Coal Burn Cost Difference for Coleman Unwind ECAR test

	Date Sampled	Moisture	BTU As Rcv'd	Sulfur As Rcv'd	Ash As Rcv'd	SO2 As Rcv'd
C-1 0800	7/25/08	10.3	11,956	2.9	8.0	4.7
C-1 1200	7/25/08	10.5	11,960	2.9	7.9	4.8
C-2 0800	7/25/08	11.3	11,784	2.8	7.9	4.7
C-2 1200	7/25/08	10.8	11,944	2.9	7.6	4.7
C-3 0800	7/25/08	10.6	11,948	2.8	7.7	4.7
C-3 1200	7/25/08	10.3	11,936	2.9	7.9	4.7
			<b>11,922</b>	<b>average btu of test fuel</b>		

7/24/2008 7:00 p.m. test coal burn started in plant  
 7/26/2008 1:00 a.m. test coal burn removed from plant

10,786,981 total lbs of fuel burned	1.5345 cost \$/mmbtu of test fuel
128,597,157,759 total btu required	1.4882 cost \$/mmbtu of normal fuel
128597.2 total mmbtu required	

\$ 197,332.34	test fuel total cost
\$ 191,378.29	normal fuel total cost
<b>\$ 5,954.05</b>	<b>cost difference between test fuel and normal fuel</b>

3



Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419  
Attention: CEO and President  
Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as Exhibit A) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. . ." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).



Big Rivers Electric Corporation  
April 14, 2008  
Page 2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO<sub>2</sub> and NO<sub>x</sub> allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO<sub>2</sub> and NO<sub>x</sub> allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal, and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplier.<sup>4</sup> The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

5

Big Rivers Electric Corporation  
April 14, 2008  
Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost; multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By: [Signature]  
Title: President

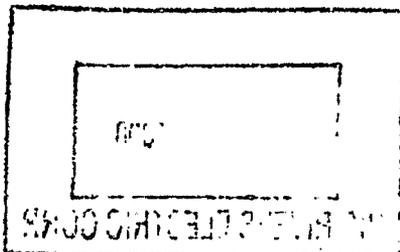
**LG&E ENERGY MARKETING INC.**

By: [Signature]  
Title: SVP

Accepted and agreed to as of the date first written above:

**BIG RIVERS ELECTRIC CORPORATION**

By: [Signature]  
Title: President/CEO



6

ID:AP-S01  
ID:APU021  
GA20002979

Big Rivers Electric Corp  
- MANUAL VOUCHER -

9/17/08  
18:19:23

Voucher.....0541814  
Booked Mth/Yr 09/08

P/O ..... 999999  
RELEASE.

*✓*  
*ef*

PAY Vendor: 6130

WESTERN KENTUCKY ENERGY  
220 WEST MAIN ST-10TH FLOOR  
LOUISVILLE KY

40202

INV # 00182

Inv Date 09/02/08  
Due Date: 09/19/08

project	account	<i>CMB</i> Account amount	Distribution r/a	eac	stock #
41310000	41310000	30,037.58	001	776	

		P A Y A B L E			
Voucher 0541814	Gross	30,037.58	Discount	.00 Net	30,037.58

--- MANUAL VOUCHER ---

*1 of 9*



541814

Western Kentucky Energy  
 220 West Main St - 10th floor  
 Louisville, KY 40202  
 Ph (502) 627-2823 Fax (502) 627-2934

Invoice No.

00182

V# 6130  
 PO 09119/08

Name	Big Rivers Electric Corporation	Attn: David Spainhoward	Date	9/2/2008
Address	P.O. Box 24		Order No.	
City	Henderson	State KY ZIP 42419	Rep	

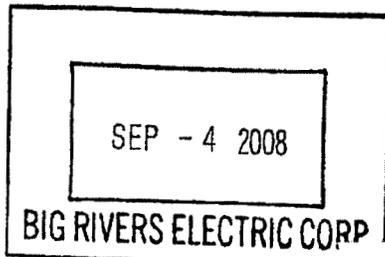
Units	Description	Rate	Total
1	<p>Reimbursement for completion of Reid Station Unit 1 Load Test demonstrated on on 7/17/2008 and 7/18/2008 in accordance with Letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy dated April 14, 2008. Please see attached copy of Letter Agreement.</p> <p>Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Sebree Station Performance Engineer and the WKE Environmental Team Leader for Air Quality Compliance and reviewed by WKE Management prior to issuing this billing.</p> <p>In accordance with item 3(a) the incremental costs to operate the Reid Coal Unit for the purpose of conducting the test including costs for coal and SO2 and NOX allowances is the following:</p> <p>Reid Station Unit 1 \$ 30,037.58</p> <p>Total Incremental Cost \$ 30,037.58</p> <p>If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.</p> <p>776 001 413.100 30,037.58</p>	30,037.58	30,037.58

*David Ashby*  
 9/5/08  
 Capacity test required by Dominion agreement subject to spot market share.

Due 30 days upon receipt of invoice.

SubTotal \$30,037.58

TOTAL \$30,037.58



2

Reid Station - Unit 1

Reid 1 fuel costs to run ECAR test for the unwind  
 Reid 1 SO2 and NOX emission costs to run ECAR test for the unwind

	Fuel Oil Integrator (gallons)	A coal feeder (lbs)	B coal feeder (lbs)	
Integrator Readings before startup on the 17th	11518442	33192956	100627213	
Integrator Readings at 1400 on the 18th - end of test	11450450	32836453	100268328	
Difference	6799.2	713006	717770	
	Gallons	Tons	Tons	Total Tons
	6799.2	356.503	358.885	715.388

From Jana Ficker (WKE Accting) the ending fuel oil inventory cost for June, 2008 was	3.4061 \$/gallon	
Fuel oil cost to start-up unit for the ECAR unwind test was	\$23,158.76	
From Delbert Billiter the coal cost for the Alliance Contract (508 or 532) was	38.06 \$/ton	
Coal cost for starting unit up and running ECAR unwind test was	\$27,227.67	
Total Fuel Costs to run the ECAR unwind test for Reid 1 was	\$50,386.42	A

	Tons	Allowance Price		
SO2 Allowances expended for ECAR unwind test	17.31	\$ 96.00	\$ 4,967.87	B
	28.75	\$ 115.00		
NOX Allowances expended for ECAR unwind test	2.08	\$ 925.00	\$ 4,720.86	C
	2.94	\$ 950.00		
Total Out-of-Pocket costs for ECAR unwind test			<u>\$ 60,075.15</u>	A+B+C
Big Rivers Share of Reid 1 ECAR unwind test			<b>\$ 30,037.58</b>	✓

3

Western Kentucky Energy  
Reid Station - Unit 1

Calculations by Steve Noland for SO2 and NOX emissions that occurred during Load Test.

SO2 tons emitted	46.06	Nox tons emitted	5.02
SO2 \$/ton on 7/17/08	\$ 96.00	17.31 Nox \$/ton on 7/17	\$ 925.00 2.08
SO2 \$/ton on 7/18/08	\$ 115.00	28.75 Nox \$/ton on 7/18	\$ 950.00 2.94
Total Value of SO2 Emissions	<u>\$ 4,967.87</u>	46.06	Total Value of NOX Emissions <u>\$ 4,720.86</u> 5.02

**Ashby, David**

---

**From:** Hollander, George  
**Sent:** Friday, August 08, 2008 1:58 PM  
**To:** Ashby, David; Toerne, Rob  
**Cc:** Berry, Bob; Baronowsky, Larry  
**Subject:** Reid 1 unwind ECAR test fuel cost

**Attachments:** Unwind Fuel Cost for R1 ECAR test.xls

David and Rob,

Attached is a spreadsheet detailing the fuel cost calculation to run the Reid 1 ECAR test for the unwind. The integrator readings were from midnight on the 16th. Fires were established at 0045 on the 17th. The test was completed at 1400 on the 18th. The fuel cost to be charged to Big Rivers is the combination of the fuel oil and coal burned during this period of time. I used the average inventory cost for the fuel oil burned to start-up the unit (Janna Ficker - WKE accounting in Louisville provided the end of June inventory cost). I used the contract cost for Alliance Coal Contract 508 or 532 as the fuel cost (Delbert Billiter - WKE fuels supplied this number). If there are any questions or comments, please let me know.



Unwind Fuel Cost  
for R1 ECAR ...

Thanks,

George



Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419  
Attention: CEO and President  
Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as Exhibit A) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. . ." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

Big Rivers Electric Corporation  
April 14, 2008  
Page 2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO<sub>2</sub> and NO<sub>x</sub> allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO<sub>2</sub> and NO<sub>x</sub> allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal, and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplier<sup>4</sup>. The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

Item 3b.

Page 121 of 146

7

Big Rivers Electric Corporation  
April 14, 2008  
Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By: [Signature]  
Title: President

**LG&E ENERGY MARKETING INC.**

By: [Signature]  
Title: VP

Accepted and agreed to as of the date first written above:

**BIG RIVERS ELECTRIC CORPORATION**

By: [Signature]  
Title: President/CEO

8

**EXHIBIT A**

**SUBSECTION 10.3(ee) OF TERMINATION AGREEMENT**

(ee) **Capabilities of Generating Plants.** Within 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output specified below. The demonstration contemplated above shall be at WKEC's sole cost; provided, that in the event Big Rivers insists on physical testing of any Generating Plant(s) as the means for satisfying this condition, Big Rivers agrees to reimburse WKEC for 50% of its out of pocket costs and expenses incurred to conduct that testing. The scope and method of any such test shall be acceptable to Big Rivers in its reasonable discretion, and, prior to conducting any such test, WKEC and Big Rivers shall agree upon the "out-of-pocket" costs appropriate to such test, including the cost of fuel to be utilized in connection with such test. Measurement and testing of net output shall be conducted in accordance with East Central Area Reliability (ECAR) "Procedures for the Uniform Rating and Testing Generation Equipment," dated May, 1998. Testing will utilize coal (or, in the case of the Reid combustion turbine unit, fuel oil or natural gas) having characteristics that meet or exceed the fuel box design for each Generating Plant to maximize the capacity output of the Generating Plant. Big Rivers shall be provided the opportunity to have a representative present to observe the testing. The operation of the Generating Plants during the testing shall conform to all Permits and other Applicable Law. The net output for the Generating Plants which must be demonstrated (depending on the time of year of such testing) are:

**Net Output of Generating Plants**

	May 1 – September 30	Oct. 1 – April 30
3 Unit Plant Coleman	440MW	443 MW
Plant Wilson	417MW	419 MW
2 Unit Plant Green	454MW	454 MW
2 Unit Plant Reid	130MW	130 MW
2 Unit Station Two	310MW	311 MW

Net outputs for Plant Green, Plant Reid and Station Two may be revised in accordance with the procedure set forth in Section 12.7. If, notwithstanding such reasonable and practicable efforts provided in Section 12.7, the Parties shall be unable to confirm the net outputs set forth above for Plant Green, Plant Reid and Station Two prior to the Closing, the net outputs of Plant Green, Plant Reid and Station Two set forth above shall be aggregated for purposes of the demonstrated capability referred to in the first sentence of this paragraph (ee).

9

ID:AP-S01  
ID:APU021  
GA20003236

Big Rivers Electric Corp  
- MANUAL VOUCHER -

8/07/08  
14:58:59

Voucher.....0541211  
Booked Mth/Yr 08/08

P/O..... 999999  
RELEASE.

PAY Vendor: 6130

WESTERN KENTUCKY ENERGY  
220 WEST MAIN ST-10TH FLOOR  
LOUISVILLE KY

40202

INV # 00176

Inv Date 06/30/08  
Due Date: 08/08/08

project	account	Account amount	Distribution r/a	eac	stock #
41310000	41310000	36,717.65	001	776	

*CWA*

..... P A Y A B L E .....

Voucher 0541211    Gross    36,717.65    Discount    .00 Net    36,717.65

--- MANUAL VOUCHER ---

1 of 7

541211



Western Kentucky Energy  
220 West Main St - 10th floor  
Louisville, KY 40202  
Ph (502) 627-2823 Fax (502) 627-2934

Invoice No. 00176  
V# 6130  
PO# 08108108

Name	Big Rivers Electric Corporation	Attn: Mike Thompson	Date	6/30/2008
Address	P.O. Box 24		Order No.	
City	Henderson	State KY	ZIP	42419
Rep				

rec'd  
7/3/08

Units	Description	Rate	Total
1	<p>Reimbursement for completion of G1 and G2 Load Test demonstrated on 5/14/2008 through 5/16/2008 in accordance with letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement.</p> <p>Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Green Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.</p> <p>In accordance with item 3(c) the incremental costs to displace the pet coke that would ordinarily be burned by WKEC in G1 and G2 are the following:</p> <p>G1 \$ 38,513.72 G2 \$ 34,921.57</p> <p>Total Incremental Cost \$ 73,435.30</p> <p>Big Rivers 50% share of this incremental cost \$ 36,717.65</p> <p>If you have any questions regarding this billing, please contact David Ashby at 270-844-6077.</p>	36,717.65	36,717.65

10.300  
of termination agreement.  
OK  
8/6/08  
David Ashby  
8/16/08

776 001 413.100 36,717.65

Due 30 days upon receipt of invoice.

SubTotal	\$36,717.65
<b>TOTAL</b>	<b>\$36,717.65</b>

Bob Berry  
verified accuracy  
w/D. Ashby  
K.L. Redmont  
8/6/08

2

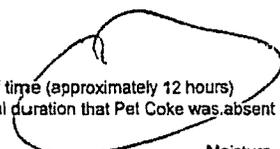
**Coal Burn for Unwind ECAR test**

Pulled Pet Coke from the Green units at 1600 on 5/14/2008

Put Pet Coke back in the Green units at 2200 on 5/16/2008

Assumed that Pet Coke exiting/entering units from mills took the same length of time (approximately 12 hours)

Prorated fuel burn from units based on the start and stop times listed above (total duration that Pet Coke was absent from the units was 54 hours).



*Bob Berry  
supp  
hours, not  
12. sup  
8/6/08*

	Green 1	G1 - BTU	Green 2	G2 - BTU	Moisture	BTU As Rcv'd	Sulfur As Rcv'd	Ash As Rcv'd
5/14/2008	5,375,098	64,164,587,363	4,819,882	57,534,375,513	9.13	11937	3.43	9.47
5/15/2008	5,392,172	63,719,404,367	4,864,538	58,686,044,837	9.87	11817	3.29	9.93
5/16/2008	5,400,466	64,022,794,453	5,103,350	60,500,469,418	11.35	11855	3.02	8.09

**Blend Fuel would only be in B, C and D mill**

	Pro-rate %	Green 1	G1 - BTU	Green 2	G2 - BTU
5/14/2008	0800/2400	1,210,785	14,453,596,664	1,060,391	12,658,294,295
5/15/2008	2400	3,705,980	63,719,404,367	3,378,578	58,686,044,837
5/16/2008	2200/2400	3,615,608	42,863,217,572	3,241,058	38,422,908,595
<b>Total</b>		<b>8,532,373</b>	<b>121,036,218,604</b>	<b>7,680,028</b>	<b>109,747,247,726</b>

Green 1					
	A- mill	B- mill	C - mill	D - mill	Blend Fuel
5/14/2008	1742744	1815128	0	1817226	3632354
5/15/2008	1686192	1851654	0	1854326	3705980
5/16/2008	1456165	1968574	0	1975726	3944300

Green 2					
	A- mill	B- mill	C - mill	D - mill	Blend Fuel
5/14/2008	1638508	1588348	0	1592826	3181174
5/15/2008	1585960	1690956	0	1687622	3378578
5/16/2008	1567650	1771784	0	1763916	3535700

Under normal operating conditions 43 % of fuel should be Pet Coke and 57 % should be coal

	Green 1 btu	Green 2 btu
43 % of cells D24 and F24 should be Pet Coke	52,045,574,000	47,191,316,522
57 % of cells D24 and F24 should be Coal	68,990,644,604	62,555,931,204
	<b>121,036,218,604</b>	<b>109,747,247,726</b>

Coal inventory costs at the end of April, 2008 = 1.52 \$/mmbtu ??? for end of April, 2008  
 Pet Coke inventory costs at the end of April 2008 = 0.78 \$/mmbtu ??? for end of April, 2008

Normal Costs of fuel for Green 1 would be: (\$/mmbtu coal * (cell E43) + \$/mmbtu Pet coke * (cell E42))	\$	145,461.33
Test Cost of fuel for Green 1 was (\$/mmbtu coal * (cell e44))	\$	183,975.05
Difference between blended fuel costs and straight coal costs	\$	38,513.72
Normal Costs of fuel for Green 2 would be: (\$/mmbtu coal * (cell F43) + \$/mmbtu Pet coke * (cell F42))	\$	131,894.24
Test Cost of fuel for Green 2 was (\$/mmbtu coal * (cell F44))	\$	166,815.82
Difference between blended fuel costs and straight coal costs	\$	34,921.57
<b>Total Fuel Cost differential due to ECAR UNWIND TESTS =</b>	<b>\$</b>	<b>73,435.30</b>

	Moisture	BTU As Rcv'd	Sulfur As Rcv'd	Ash As Rcv'd	SO2 As Rcv'd
G-1 LOAD TEST 3PM	8.69	11825	3.49	10.59	5.76
G-1 LOAD TEST 7PM	8.89	11891	3.28	10.09	5.39
G-2 LOAD TEST 3PM	8.89	11837	3.43	10.39	5.64
G-2 LOAD TEST 7PM	9.34	11666	3.52	11.20	5.89

4



Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419  
Attention: CEO and President  
Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as Exhibit A) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. . ." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

5

Big Rivers Electric Corporation  
April 14, 2008  
Page 2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO<sub>2</sub> and NO<sub>x</sub> allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO<sub>2</sub> and NO<sub>x</sub> allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal, and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplier<sup>4</sup>. The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

Item 3b.

Page 129 of 146

6

Big Rivers Electric Corporation  
April 14, 2008  
Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at its sole cost, multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By: [Signature]  
Title: President

**LG&E ENERGY MARKETING INC.**

By: [Signature]  
Title: SVP

Accepted and agreed to as of the date first written above:

**BIG RIVERS ELECTRIC CORPORATION**

By: [Signature]  
Title: Pres/CEO

7

ID:AP-S01  
ID:APU021  
GA20003220

Big Rivers Electric Corp  
- MANUAL VOUCHER -

8/22/08  
9:49:31

Voucher.....0541466  
Booked Mth/Yr 08/08

P/O ..... 999999  
RELEASE.

PAY Vendor: 6130

WESTERN KENTUCKY ENERGY  
220 WEST MAIN ST-10TH FLOOR  
LOUISVILLE KY

40202

INV # 00179

Inv Date 07/31/08  
Due Date: 08/22/08

project	account	Account Distribution amount	r/a	eac	stock #
41310000	41310000	14,707.00	001	776	

P A Y A B L E

Voucher 0541466	Gross	14,707.00	Discount	.00	Net	14,707.00
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--- MANUAL VOUCHER ---



**Western Kentucky Energy**  
 220 West Main St - 10th floor  
 Louisville, KY 40202  
 Ph (502) 627-2823 Fax (502) 627-2934

Invoice No.

00179

V# 6130  
 P# 08/22/08

541466

Name	Big Rivers Electric Corporation Attn: David Spainhoward	Date	7/31/2008
Address	P.O. Box 24	Order No.	
City	Henderson State KY ZIP 42419	Rep	

Units	Description	Rate	Total
1	<p>Reimbursement for completion of Wilson 1 Load Test demonstrated on 5/22/2008 through 5/23/2008 in accordance with letter Agreement approved by Big Rivers Electric Corporation and Western Kentucky Energy Corp. dated April 14, 2008. Please see attached copy of Letter Agreement.</p> <p>Supporting calculations for this billing are attached to this invoice. The calculations were prepared by the Wilson Station Performance Engineer and reviewed by WKE Management prior to issuing this billing.</p> <p>In accordance with item 3(c) the incremental costs to displace the pet coke that would ordinarily be burned by WKEC in Wilson 1 is the following:</p> <p>W1 \$ 29,414.00</p> <p>Total Incremental Cost \$ 29,414.00</p> <p>Big Rivers 50% share of this incremental cost \$ 14,707.00</p> <p>If you have any questions regarding this billing, please contact David Ashby at 270-844-6077. ✓</p> <p>776 001 413.100 14,707.00</p>	14,707.00	14,707.00

*OK  
 8/6/08  
 10-3 ee  
 Termination  
 Agreement*

Due 30 days upon receipt of invoice.

SubTotal \$14,707.00

**TOTAL \$14,707.00**

2

**Coal Burn for Unwind ECAR test - D.B. Wilson Station 5/23/2008**

Pulled Pet Coke at 1800 on 5/22/2008

Put Pet Coke back at 1800 on 5/23/2008

Assumed that Pet Coke exiting/entering units from mills took the same length of time (approximately 12 hours)

Prorated fuel burn from units based on the start and stop times listed above (total duration that Pet Coke was absent from the units was 24 hours).

At 100% Coal:

		lbs fuel Wilson I	BTU Wilson I	Ken American	Moisture	BTU As Rcv'd	Sulfur As Rcv'd	Ash As Rcv'd
5/22/2008	6 hrs	2,302,970.5	27,202,077,259	0800 5/23 test fuel	10.64	11800.3	2.84	8.31
5/23/2008	18 hrs	6,959,438.3	82,203,040,358	1300 5/23 test fuel	11.59	11723.2	2.82	8.55
	total	9,262,408.7	109,405,117,617	Average test fuel	11.12	11811.7	2.83	8.43

**Blend Fuel in all 4 mills in service 1,2,4 & 5**

43% Pet Coke

57% Stockpile coal

	Pet Coke, lbs	Stockpile Coal, lbs	BTU from PC	BTU from Inventory Coal	total blend fuel btu	Inventory Coal	Moisture	BTU	Sulfur	Ash
5/22/2008	990277,315	1,312,683	14,014,404,562	14,308,355,716	28,322,760,278	May PC purchases	8.34	10900	3.5	11.4
5/23/2008	2992558,448	3,966,880	42,350,687,149	43,238,989,847	85,589,676,996			14152	5.06	0.37
Total	3,982,836	5,279,573	56,365,091,711	57,547,345,564	113,912,437,275					

Corrected lbs to achieve same total Btu						
	Pet Coke, lbs	Stockpile Coal, lbs	Total lbs fuel	Corrected BTU from PC	Corrected BTU from Co	Total BTU from Fuel
5/22/2008	951,094	1,260,752	2,211,846	13,459,878,623	13,742,188,635	27,202,077,259
5/23/2008	2,874,148	3,809,917	6,684,065	40,674,943,136	41,528,097,221	82,203,040,358
Total	3,825,242	5,070,669	8,895,911	54,134,821,760	55,270,285,857	109,405,117,617

Pet Coke purchase costs in May, 2008 =

\$1.20 \$/mmbtu May, 2008

Coal inventory costs Average Jan-April, 2008 =

1.47 \$/mmbtu Jan - April, 2008

	Normal Costs of fuel for Wilson I would be:	Cost based on \$/ton	Cost based on \$/mmbtu
		\$146,155	\$146,155
	Test Cost of fuel for Wilson I was:	\$175,569	\$175,569
	<b>Difference between blended fuel costs and straight coal costs</b>	<b>\$29,412</b>	<b>\$29,414</b>



Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419  
Attention: CEO and President  
Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

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Big Rivers Electric Corporation  
April 14, 2008  
Page 2

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2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO<sub>2</sub> and NO<sub>x</sub> allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO<sub>2</sub> and NO<sub>x</sub> allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal, and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplier.<sup>4</sup> The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

Big Rivers Electric Corporation  
April 14, 2008  
Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost; multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By: [Signature]  
Title: President

**LG&E ENERGY MARKETING INC.**

By: [Signature]  
Title: SVP

Accepted and agreed to as of the date first written above:

**BIG RIVERS ELECTRIC CORPORATION**

By: [Signature]  
Title: FRS/CEO

6

**EXHIBIT A**

**SUBSECTION 10.3(ee) OF TERMINATION AGREEMENT**

(ee) Capabilities of Generating Plants. Within 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output specified below. The demonstration contemplated above shall be at WKEC's sole cost; provided, that in the event Big Rivers insists on physical testing of any Generating Plant(s) as the means for satisfying this condition, Big Rivers agrees to reimburse WKEC for 50% of its out of pocket costs and expenses incurred to conduct that testing. The scope and method of any such test shall be acceptable to Big Rivers in its reasonable discretion, and, prior to conducting any such test, WKEC and Big Rivers shall agree upon the "out-of-pocket" costs appropriate to such test, including the cost of fuel to be utilized in connection with such test. Measurement and testing of net output shall be conducted in accordance with East Central Area Reliability (ECAR) "Procedures for the Uniform Rating and Testing Generation Equipment," dated May, 1998. Testing will utilize coal (or, in the case of the Reid combustion turbine unit, fuel oil or natural gas) having characteristics that meet or exceed the fuel box design for each Generating Plant to maximize the capacity output of the Generating Plant. Big Rivers shall be provided the opportunity to have a representative present to observe the testing. The operation of the Generating Plants during the testing shall conform to all Permits and other Applicable Law. The net output for the Generating Plants which must be demonstrated (depending on the time of year of such testing) are:

**Net Output of Generating Plants**

	May 1 – September 30	Oct. 1 – April 30
3 Unit Plant Coleman	440MW	443 MW
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2 Unit Plant Green	454MW	454 MW
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2 Unit Station Two	310MW	311 MW

Net outputs for Plant Green, Plant Reid and Station Two may be revised in accordance with the procedure set forth in Section 12.7. If, notwithstanding such reasonable and practicable efforts provided in Section 12.7, the Parties shall be unable to confirm the net outputs set forth above for Plant Green, Plant Reid and Station Two prior to the Closing, the net outputs of Plant Green, Plant Reid and Station Two set forth above shall be aggregated for purposes of the demonstrated capability referred to in the first sentence of this paragraph (ee).

7

**WKE Incremental Net Allowance Consumption Budget**  
**January 2009 version - post-CAIR announcement**

	<u>2009</u>	<u>2010</u>
1 OTAG NOx allowances short	(43)	(60)
2 OTAG NOx allowances price	\$700	\$650
3 OTAG sub-cost	(\$30,030)	(\$39,130)
4 Annual NOx allowances short	1,277	1,377
5 Annual NOx allowances price	\$3,350	\$2,383
6 Annual sub-cost	\$4,276,610	\$3,280,914
7 SO2 allowances short	0	(786)
8 SO2 allowances price	\$140	\$330
9 SO2 sub-cost	\$0	(\$259,248)
10 <b>net allowance costs</b>	<b>\$4,246,580</b>	<b>\$2,982,536</b>
11 <b>BREC 20%</b>	<b>\$849,316</b>	<b>\$596,507</b>



**WKE Incremental Fixed and Variable O&M Budget  
October 2008 version - pre-CAIR announcement**

	<u>2009</u>	<u>2010</u>
<b><u>Fixed O&amp;M</u></b>		
O&M Labor	\$419,346	\$438,623
O&M Non-labor	\$988,080	\$1,090,956
<b><u>Variable O&amp;M</u></b>		
Ammonia	\$1,913,807	\$2,111,127
Emulsified Sulfur	\$74,489	\$115,500
Hydrated Lime	\$991,406	\$954,953
Incremental Equip Parasitic Load costs	\$1,396,773	\$1,388,380
incremental Labor G&A	\$70,017	\$71,046
Incremental non-Labor G&A	\$60,000	\$60,000
<b>Total Fixed &amp; Variable O&amp;M</b>	<b>\$5,913,918</b>	<b>\$6,230,585</b>

## 2009 Budget Summary

<b>Gross O&amp;M Environmental Incremental Budget Summary</b>	
Auxiliary Power Costs	\$ 1,396,773
Incremental Labor O&M	\$ 419,346
Incremental Non-Labor O&M	\$ 988,080
Ammonia Costs	\$ 1,913,807
Emulsified Sulfur Cost	\$ 74,489
Gross Hydrated Lime	\$ 991,406
Incremental Labor G&A	\$ 70,017
Incremental Non-Labor G&A	\$ 60,000
<b>Total Incremental Costs</b>	<b>\$ 5,913,918</b>

## Incremental NOx Compliance

Draft

<b>Gross Incremental Labor O&amp;M Cost</b>			
Location	Total O&M Labor**	Percent Allotted to Incremental O&M	Total Incremental Cost by Station
Green Station	\$ 11,281,008	0.10%	\$ 11,281
Henderson Station	\$ 6,492,995	4.00%	\$ 259,720
Coleman Station	\$ 8,864,054	0.50%	\$ 44,320
Wilson Station	\$ 8,321,964	1.25%	\$ 104,025
<b>Total Incremental Labor O&amp;M Estimate</b>			<b>\$ 419,346</b>

<b>Gross Incremental Non-Labor O&amp;M Cost</b>		<b>Gross Ammonia Cost</b>	
Location	Total by Station	Location	Total by Station
Green	\$ 168,700	Green	\$0
Henderson	\$ 583,680	Henderson	\$704,207
Coleman	\$ 92,700	Coleman	\$0
Wilson	\$ 143,000	Wilson	\$1,209,600
<b>Total Incremental Non-Labor O&amp;M</b>	<b>\$ 988,080</b>	<b>Total Ammonia</b>	<b>\$ 1,913,807</b>

<b>Gross Emulsified Sulfur Cost</b>		<b>Gross Hydrated Lime</b>	
Location	Total by Station	Location	Total by Station
Green	\$0	Green	\$0
Henderson	\$74,489	Henderson	\$0
Coleman	\$0	Coleman	\$0
Wilson	\$0	Wilson	\$991,406
<b>Total Ammonia</b>	<b>\$ 74,489</b>	<b>Total Hydrated Lime</b>	<b>\$ 991,406</b>

Item 3b  
Page 142 of 146

Draft

### Incremental Consolidated Administrative

Gross Incremental Labor G&A Cost	
Location	Total Incremental Labor Cost
Administrative	\$ 70,017
<b>Total Incremental Labor G&amp;A</b>	<b>\$ 70,017</b>

Draft

### 316-b Incremental

<b>Gross Incremental Non-Labor G&amp;A Cost</b>	
<b>Location</b>	<b>Total Incremental Non-Labor Cost</b>
Environmental - 316b	\$ 60,000
<b>Total Incremental Non-Labor G&amp;A</b>	<b>\$ 60,000</b>

# WKE Parasitic Loads - NOx Compliance Projects

## Ozone & Non-Ozone Seasons

Draft

### Ozone Season May 1 - Sep 30

### Non-Ozone Season Oct 1 - Apr 30

Unit	Technology	MW's	Hours	Total Cost
Green One	Coal Reburn	0.0	3672	\$ -
Green Two	Coal Reburn	0.0	3672	\$ -
Reid One	Fuel switch/natural gas	0.0	3672	\$ -
Reid CT	Dual fuel natural gas/oil	0.0	3672	\$ -
Henderson One	SCR 90% removal	0.8	3672	\$ 119,532
Henderson Two	SCR 90% removal	0.8	3672	\$ 119,532
Wilson One	SCR 90% removal	3.2	3672	\$ 449,306
Coleman One	ROFA	1.4	3672	\$ 197,808
Coleman Two	AOFA	1.0	3672	\$ 141,291
Coleman Three	AOFA	1.0	3672	\$ 141,291
<b>Total Parasitic Load</b>		<b>8.3</b>		<b>\$ 1,168,761</b>

Unit	Technology	MW's	Hours	Total Cost
Green One	Coal Reburn	0.0	5088	\$ -
Green Two	Coal Reburn	0.0	5088	\$ -
Reid One	Fuel switch/natural gas	0.0	5088	\$ -
Reid CT	Dual fuel natural gas/oil	0.0	5088	\$ -
Henderson One	SCR 90% removal	0.3	5088	\$ 50,507
Henderson Two	SCR 90% removal	0.3	5088	\$ 50,507
Wilson One	SCR 90% removal	0.9	5088	\$ 126,998
Coleman One	ROFA	0.0	5088	\$ -
Coleman Two	AOFA	0.0	5088	\$ -
Coleman Three	AOFA	0.0	5088	\$ -
<b>Total Parasitic Load</b>		<b>1.6</b>		<b>\$ 228,013</b>

Page 145 of 146  
Item 35:

2009 Budget Summary  
CAIR

<b>Gross O&amp;M Environmental Incremental Budget Summary</b>	
Auxiliary Power Costs	\$ 2,788,221
Incremental Labor O&M	\$ 732,201
Incremental Non-labor	\$ 1,077,134
Ammonia Costs	\$ 4,776,698
Emulsified Sulfur Costs	\$ 159,787
Gross Hydrated Lime	\$ 1,565,202
Incremental Labor G&A	\$ 70,017
Incremental Non-Labor G&A	\$ 60,000
<b>Total Incremental Costs</b>	<b>\$ 11,229,260</b>

Big Rivers Electric Corporation  
 General Ledger Detail for Income from Leased Property - Net  
 Historical Test Year-Ending November 30, 2008  
 Item 3c

<b>412000</b>	<b>REVENUES FROM ELEC PLANT LEASED TO WKEC</b>		
JE 030	LEASE INCOME	Record lease income from WKEC	(52,332,450.72)
JE 390	MISC. PAYABLES	Record Tier 3 transmission charge	399,999.96
JE 391	MISC. PAYABLES	Record Tier 3 transmission charge	255,493.13
JE 400	AMORTIZE DEFERRED DR	Amortize deferred debit - Marketing Payment & LEM Settlement Note	<u>1,004,334.84</u>
	Total		(50,672,622.79)
<b>412100</b>	<b>WKE CONTRIBUTION TO CAP AMORT TO INCOME</b>		
JE 610	LG&E TRANS/CAPITAL	WKEC's contribution to Non-Incremental capital amortized to income	(2,070,952.00)
JE 611	LG&E TRANS/CAPITAL	WKEC's contribution to Incremental capital amortized to income	<u>(4,881,301.15)</u>
	Total		(6,952,253.15)
<b>413100</b>	<b>OPERATION EXPENSES-ELECTRIC PLANT LEASED</b>		
JE 150	INCREMENTAL O&M	Record budgeted operating Incremental O&M	668,884.00 *
JE 151	INCREMENTAL O&M	Record true-up of operating Incremental O&M	<u>(203,044.83) *</u>
	VOUCHER DISTRIBUTION GF	Incremental load test demonstration	84,439.26
	Total		550,278.43
<b>413200</b>	<b>MAINTENANCE EXPENSES-ELECTRIC PLANT LEASED</b>		
JE 150	INCREMENTAL O&M	Record budgeted maintenance Incremental O&M	225,205.00 *
JE 151	INCREMENTAL O&M	Record true-up of maintenance Incremental O&M	<u>(90,888.98) *</u>
	Total		134,316.02
<b>413300</b>	<b>DEPR EXP-ELECTRIC PLANT LEASED TO WKEC</b>		
JE 460	DEPRECIATION	Record depreciation	26,506.34
JE 461	DEPRECIATION	Record or adjust depreciation	(3,330.47)
JE 511	CLOSE 107 TO 101	Record plant additions and associated depreciation	102,757.68
JE 512	CLOSE 107 TO 101	Record plant additions and associated depreciation	48,023.26
JE 513	CLOSE 107 TO 101	Record plant additions and associated depreciation	132.54
JE 514	CLOSE 107 TO 101	Record plant additions and associated depreciation	(588.91)
JE 531	PLANT RETIREMENTS	Record plant retirements and remove associated depreciation	(38,310.93)
JE 532	PLANT RETIREMENTS	Record plant retirements and remove associated depreciation	(402.42)
JE 533	PLANT RETIREMENTS	Record plant retirements and remove associated depreciation	(709.29)
	DEPRECIATION	Computer generated depreciation expense	<u>25,637,762.69</u>
	Total		25,771,840.49
<b>413400</b>	<b>AMORT EXP-ELECTRIC PLANT LEASED TO WKEC</b>		
JE 460	DEPRECIATION	Record depreciation	45,747.45
JE 461	DEPRECIATION	Record or adjust Depreciation	(4.44)
JE 511	CLOSE 107 TO 101	Record plant additions and associated depreciation	16,023.13
JE 513	CLOSE 107 TO 101	Record plant additions and associated depreciation	(141.64)
JE 531	PLANT RETIREMENTS	Record plant retirements and remove associated depreciation	(2,655.30)
JE 533	PLANT RETIREMENTS	Record plant retirements and remove associated depreciation	(2.00)
	DEPRECIATION	Computer generated depreciation expense	<u>1,601,485.58</u>
	Total		1,660,452.78

\* Amounts total \$600,155.19 from Schedule 1.01.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 4)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.02  
2 wherein an adjustment decreasing test year expenses by \$4,454,079 is shown. Provide  
3 copies of the workpapers that were created to develop this adjustment. These workpapers  
4 shall show all calculations, state all assumptions used to make the calculations and state  
5 the basis for each assumption.

6  
7 **Response)** See Schedules 4.1 and 4.2 and Exhibits A, B and C. The schedules list the  
8 expenses which comprise Big Rivers' share of the "Unwind" costs (Schedule 4.1 in  
9 account number order and Schedule 4.2 by month). The exhibits are the cost share  
10 agreements with WKEC and are referenced in the schedules. "100% BREC" is used to  
11 indicate a period between cost share agreements during which time Big Rivers'  
12 "Unwind" costs were not shared with WKEC.

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14 **Witness)** C. William Blackburn  
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Unwind Costs - by Account - Historical Test Year

				100% BREC or				Account
				Agreements-				
Invoice Date	Vendor		Exhibit	Amount	LEM	BREC	Account	Totals
1	06/30/08	Western Kentucky Energy	C	36,717 65		36,717 65	41310000	
2	07/31/08	Western Kentucky Energy	C	14,707 00		14,707 00	41310000	
3	08/19/08	Western Kentucky Energy	C	2,977 03		2,977 03	41310000	
4	09/02/08	Western Kentucky Energy	C	30,037 58		30,037 58	41310000	84,439 26
5	06/30/08	06/08 PC-David Baumgart	B	23 03	17 27	5 76	92110000	
6	11/30/08	11/08 PC-Mark Bailey	B	3,857 68	2,893.26	867 20	92110000	872 96
7	11/30/07	Kay Lilly Petty Cash	A	13 50	10 13	3 37	92110300	
8	11/28/07	FedEx	A	17 67	13 25	4 42	92110300	
9	11/30/07	Mike Core	A	79 65	59 74	19 91	92110300	
10	11/07/07	FedEx	A	66 77	50 08	16 69	92110300	
11	10/21/07	Dell Commercial Credit	A	4,483 80	3,362 85	1,120 95	92110300	
12	12/05/07	FedEx	A	41 86	31 40	10 46	92110300	
13	12/13/07	Bill Blackburn	A	1,061 14	795 86	265 28	92110300	
14	12/13/07	FedEx	A	120 64	90 50	30 14	92110300	
15	12/14/07	Thomason Barbeque	A	103 76	77 82	25 94	92110300	
16	12/19/07	FedEx	A	134 11	100 59	33 52	92110300	
17	10/16/07	Thomason Barbeque	A	180 25	135 19	45 06	92110300	
18	12/01/07	Henderson Municipal Power & Light	A	3,000 00	2,250 00	750 00	92110300	
19	11/21/07	FedEx	A	20 47	15 35	5 12	92110300	
20	12/19/07	Cindy Vescovi	A	418 70	314 03	104 67	92110300	
21	12/26/07	FedEx	A	16 18	12 14	4 04	92110300	
22	01/02/08	FedEx	A	2,166 97	1,625 24	541 73	92110300	
23	12/31/07	PC-Mark Bailey	A	112 39	84 29	28 10	92110300	
24	12/31/07	PC-Bill Blackburn	A	1,427 56	1,070 69	356 87	92110300	
25	12/31/07	PC-Mike Core	A	1,218 30	913 73	304 57	92110300	
26	12/31/07	PC-Mark Hite	A	44 20	33 15	11 05	92110300	
27	12/31/07	PC-Laila Lilly	A	102 96	77 22	25 74	92110300	
28	12/31/07	PC-Paula Mitchell	A	57 07	42 80	14 27	92110300	
29	12/31/07	PC-John Talbert	A	72 20	54 15	18 05	92110300	
30	12/31/07	PC-David Titzer	A	2,230 45	1,672 86	557 59	92110300	
31	01/07/08	Kenergy	A	24,720 90	18,540 68	1,198 73	92110300	
32	01/09/08	FedEx	A	893 42	670 07	223 35	92110300	
33	01/16/08	FedEx	A	34 52	25 89	8 63	92110300	
34	12/04/07	Smith & Butterfield	A	2,035 20	1,526 40	508 80	92110300	
35	12/20/07	Smith & Butterfield	A	(748 64)	(561 48)	(187 16)	92110300	
36	01/01/08	A T & T Teleconference	A	2,003 64	1,502 75	500 89	92110300	
37	01/01/08	Henderson Municipal Power & Light	A	3,000 00	2,250 00	750 00	92110300	
38	01/23/08	FedEx	A	66 69	50 02	16 67	92110300	
39	01/31/08	JE 01-24 1-Dell Commercial Credit	A	(4,483 80)	(3,362 85)	(1,120 95)	92110300	
40	12/12/08	Smith & Butterfield	B	630 78	473 09	157 69	92110300	
41	12/13/08	Smith & Butterfield	B	683 35	512 51	170 84	92110300	
42	12/12/08	Smith & Butterfield	B	325 79	244 34	81 45	92110300	
43	01/25/08	Kay Lilly Petty Cash	A	107 91	80 96	26 95	92110300	
44	01/31/08	PC-Angela Ackerman	A	92 17	69 13	23 04	92110300	
45	01/31/08	PC-Mark Bailey	A	1,990 86	1,493 15	459 43	92110300	
46	01/31/08	PC-David Baumgart	A	59 95	44 96	14 99	92110300	
47	01/31/08	PC-Bill Blackburn	A	409 22	306 92	64 02	92110300	
48	01/31/08	PC-Mike Core	A	1,286 00	964 50	321 50	92110300	
49	01/31/08	PC-Mark Hite	A	201 46	151 10	50 36	92110300	
50	01/31/08	PC-Travis Housley	A	164 59	123 44	41 15	92110300	
51	01/31/08	PC-Laila Lilly	A	990 83	743 12	247 71	92110300	
52	01/31/08	PC-Paula Mitchell + JE 01-19 1	A	444 47	333 37	111 10	92110300	
53	01/31/08	PC-John Talbert	A	156 52	117 39	25 44	92110300	
54	02/01/08	A T & T Teleconference	A	73 67	55 25	18 42	92110300	
55	01/30/08	FedEx	A	34 52	25 89	8 63	92110300	
56	02/14/08	Bill Blackburn	A	105 33	79 00	26 33	92110300	
57	02/14/08	Bill Blackburn	A	302 50	226 88	75 62	92110300	
58	02/06/08	Jackie Fahse	A	265 92	199 44	66 48	92110300	
59	02/18/08	L & N Bed & Breakfast	A	467 50	350 63	116 87	92110300	
60	02/06/08	FedEx	A	257 42	193 09	64 33	92110300	
61	02/07/08	Information Management	A	8,096 25	6,072 19	2,024 06	92110300	
62	02/01/08	Henderson Municipal Power & Light	A	3,000 00	2,250 00	750 00	92110300	
63	02/24/08	Mark Hite	A	13 43	10 07	3 36	92110300	
64	02/18/08	Midamerica Jet	A	4,371 50	3,278 63	1,092 87	92110300	
65	02/13/08	FedEx	A	18 84	14 13	4 71	92110300	
66	02/29/08	PC-Mark Bertram	A	762 94	572 21	190 73	92110300	
67	02/29/08	PC-Jackie Fahse	A	64 00	48 00	16 00	92110300	
68	02/29/08	PC-Bill Blackburn	A	1,439 92	1,079 95	254 52	92110300	
69	02/29/08	PC-Mike Core	A	831 86	623 89	201 11	92110300	
70	02/29/08	PC-Sandy Gootee	A	2,074 65	1,556 00	518 65	92110300	
71	02/29/08	PC-Laila Lilly	A	890 40	667 80	222 60	92110300	
72	02/29/08	PC-Mike Thompson	A	261 47	196 10	33 17	92110300	
73	02/29/08	PC-David Titzer	A	49 09	36 82	12 27	92110300	
74	02/27/08	FedEx	A	256 39	192 31	8 91	92110300	
75	03/01/08	Henderson Municipal Power & Light	A	3,000 00	2,250 00	750 00	92110300	
76	03/03/08	Mike Core	A	62 97	47 23	15 74	92110300	
77	03/05/08	FedEx	A	39 17	29 38	9 79	92110300	
78	03/07/08	J & B Catering	A	82 68	62 01	20 67	92110300	
79	03/12/08	FedEx	A	995 23	746 42	248 81	92110300	
80	03/19/08	FedEx	A	25 55	19 16	6 39	92110300	
81	04/01/08	HMP&L-May Service	B	3,000 00	2,250 00	750 00	92110300	
82	04/10/08	J & B Catering	B	82 68	62 01	20 67	92110300	

Unwind Costs - by Account - Historical Test Year

				100% BREC or					Account
				Agreements-					
<u>Invoice Date</u>	<u>Vendor</u>	<u>Exhibit</u>	<u>Amount</u>	<u>LEM</u>	<u>BREC</u>	<u>Account</u>	<u>Totals</u>		
83	04/18/08	Nancy Utley	B	66 63	49 97	16 66	92110300		
84	04/30/08	PC-Bill Blackburn	B	55 38	41 54	13 84	92110300		
85	04/30/08	PC- Mike Core	B	445 56	334 17	108 00	92110300		
86	04/30/08	PC-David Spainhoward	B	129 34	97 01	25 00	92110300		
87	02/29/08	PC-Sandy Gooatee	100% BREC	878 00		878 00	92110300		
88	03/11/08	Kay Lilly Petty Cash	100% BREC	12 55		12 55	92110300		
89	03/31/08	PC-Angela Ackerman	100% BREC	79 50		79 50	92110300		
90	03/31/08	PC-Mark Bailey	100% BREC	840 74		489 00	92110300		
91	03/31/08	PC-Bill Blackburn	100% BREC	8,356 75		4,433 78	92110300		
92	03/31/08	PC-Mike Core	100% BREC	499 87		340 00	92110300		
93	03/31/08	PC-Sandy Gooatee	100% BREC	56 94		56 94	92110300		
94	03/31/08	PC-Mark Hite	100% BREC	1,998 81		436 41	92110300		
95	03/31/08	PC-David Tiltzer	100% BREC	123 93		123 93	92110300		
96	03/25/08	Mark Bailey	100% BREC	7 27		7 27	92110300		
97	04/28/08	Bill Blackburn-Exp Report	100% BREC	1,931 81		1,931 81	92110300		
98	03/05/08	Fed-Ex	100% BREC	54 94		54 94	92110300		
99	03/04/08	Western Kentucky Energy	100% BREC	289 80		289 80	92110300		
100	03/26/08	Fed-Ex	100% BREC	83 10		83 10	92110300		
101	03/31/08	Troy Stovall	100% BREC	36 76		36 76	92110300		
102	03/31/08	Jackson Purchase Energy Corp	100% BREC	2,854 17		2,854 17	92110300		
103	04/09/08	Fed-Ex	100% BREC	35 07		35 07	92110300		
104	04/17/08	Kenergy	100% BREC			2,200 76	92110300		
105	04/30/08	PC-Bill Blackburn	100% BREC	1,042 91		1,042 91	92110300		
106	04/30/08	PC-Sandy Gooatee	100% BREC	563 02		563 02	92110300		
107	04/30/08	PC-Mark Hite	100% BREC	4,627 44		4,627 44	92110300		
108	04/30/08	PC-Mike Mattox	100% BREC	333 48		333 48	92110300		
109	04/30/08	PC-Paula Mitchell	100% BREC	108 58		46 67	92110300		
110	04/30/08	PC-David Spainhoward+ JE 04-19 1	100% BREC	623 11		148 60	92110300		
111	04/30/08	PC-David Tiltzer	100% BREC	1,067 60		1,067 60	92110300		
112	04/30/08	PC-Bill Yearly	100% BREC	309 38		309 38	92110300		
113	05/02/08	Jackson Purchase Energy Corp	100% BREC			3,922 72	92110300		
114	10/23/07	Western Kentucky Energy	100% BREC	4,076 00		4,076 00	92110300		
115	03/26/08	Thomason Barbeque	100% BREC	99 38		99 38	92110300		
116	05/16/08	Mark Bailey	B	96 97	72 73	24 24	92110300		
117	05/16/08	Mark Hite	B	75 38	56 54	18 84	92110300		
118	04/30/08	MidAmerica Jet	B	4,575 75	3,431 81	1,143 94	92110300		
119	04/30/08	Keller Schroeder	B	2,531 50	1,898 63	632 87	92110300		
120	05/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300		
121	05/01/08	A T & T Teleconference	B	711 38	533 54	177 84	92110300		
122	05/07/08	FedEx	B	52 72	39 55	13 17	92110300		
123	05/14/08	FedEx	B	17 09	12 82	4 27	92110300		
124	05/21/08	FedEx	B	16 13	12 10	4 03	92110300		
125	05/22/08	Bill Blackburn	B	663 22	497 42	165 80	92110300		
126	05/28/08	Mike Mattox	B	6 43	4 82	1 61	92110300		
127	05/01/08	Kay Lilly Petty Cash	B	97 94	73 47	24 47	92110300		
128	05/31/08	PC-Mark Bailey	B	493 65	370 24	100 00	92110300		
129	05/31/08	PC-David Baumgart	B	719 99	539 99	180 00	92110300		
130	05/31/08	PC-Bill Blackburn	B	2,845 70	2,134 28	644 65	92110300		
131	05/31/08	PC-Mike Core	B	561 32	421 00	2 88	92110300		
132	05/31/08	PC-Christa Gibson	B	36 11	27 08	9 03	92110300		
133	05/31/08	PC-Sandy Gooatee	B	995 00	746 25	248 75	92110300		
134	05/31/08	PC-Mark Hite	B	676 99	507 74	169 25	92110300		
135	05/31/08	PC-Mike Mattox	B	198 96	149 22	49 74	92110300		
136	05/31/08	PC-Mark McAdams	B	172 94	129 71	43 23	92110300		
137	05/31/08	PC-David Tiltzer	B	196 30	147 23	49 07	92110300		
138	05/31/08	JE 05-02 0-Inez G -Buy-Low-Christa G's PCd	B	(5 01)	(3 76)	(1 25)	92110300		
139	06/01/08	A T & T Teleconference	B	177 48	133 11	44 37	92110300		
140	06/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300		
141	06/04/08	FedEx	B	971 47	728 60	242 87	92110300		
142	06/12/08	Mike Core	B	61 00	45 75	9 25	92110300		
143	06/02/08	Troy Stovall	B	16 10	12 08	4 02	92110300		
144	06/11/08	FedEx	B	73 70	55 28	18 42	92110300		
145	06/18/08	Fast Print	B	227 90	170 93	56 97	92110300		
146	06/11/08	Sungard Avantgard Payment Services	B	900 00	675 00	225 00	92110300		
147	06/23/08	Broughton International	B	29,969 91	22,477 43	7,492 48	92110300		
148	06/25/08	FedEx	B	30 11	22 58	7 53	92110300		
149	06/30/08	06/08 PC,JE 06-19 1-Sandy Gooatee	B	953 47	715 10	238 37	92110300		
150	06/30/08	06/08 PC-Mark Bailey	B	1,672 51	1,254 38	418 13	92110300		
151	06/30/08	06/08 PC-Donna Windhaus	B	311 15	233 37	77 78	92110300		
152	06/30/08	06/08 PC-Bill Blackburn	B	5,694 20	4,270 67	1,245 74	92110300		
153	06/30/08	06/08 PC-Mike Core	B	2,240 24	1,680 19	560 05	92110300		
154	06/30/08	06/08 PC-Christa Gibson	B	25 96	19 47	6 49	92110300		
155	06/30/08	06/08 PC-Mark Hite	B	5,196 47	3,897 37	1,299 10	92110300		
156	06/30/08	06/08 PC-Kay Lilly	B	498 17	373 63	44 15	92110300		
157	06/30/08	06/08 PC-John Talbert	B	203 33	152 50	44 83	92110300		
158	06/30/08	06/08 PC-Mike Thompson	B	125 21	93 91	25 00	92110300		
159	06/30/08	06/08 PC David Tiltzer	B	1,264 04	948 02	316 02	92110300		
160	07/02/08	FedEx	B	1,026 94	770 21	58 47	92110300		
161	07/01/08	A T & T Teleconference	B	1,454 03	1,090 52	363 51	92110300		
162	07/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300		
163	07/11/08	Bill Blackburn	B	1,338 55	1,003 91	334 64	92110300		
164	07/15/08	Mark Bailey	B	50 00	37 50	12 50	92110300		

Unwind Costs - by Account - Historical Test Year

	Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account	Account
			Agreements-					
			Exhibit					
165	07/14/08	David Baumgart	B	38 60	28 95	9 65	92110300	
166	07/30/08	Mark Hite	B	43 06	32 30	10 76	92110300	
167	07/21/08	Jackson Purchase Energy Corporation	B	145 39	109 04	36 35	92110300	
168	07/16/08	FedEx	B	37 51	28 14	5 61	92110300	
169	07/08/08	Kay Lilly Petty Cash	B	82 10	61 58	3 37	92110300	
170	06/30/08	Troy Stovall	B	101 11	75 83	25 28	92110300	
171	07/23/08	FedEx	B	44 25	33 19	11 06	92110300	
172	07/31/08	07/08 PC-Mark Bailey	B	1,312 44	984 34	278 01	92110300	
173	07/31/08	07/08 PC-David Baumgart	B	183 22	137 42	45 80	92110300	
174	07/31/08	07/08 PC-Bill Blackburn	B	827 35	620 51	183 25	92110300	
175	07/31/08	07/08 PC-Mike Core	B	2,084 05	1,563 05	521 00	92110300	
176	07/31/08	07/08 PC-David Crockett	B	297 88	223 41	74 47	92110300	
177	07/31/08	07/08 PC-Christa Gibson	B	14 57	10 93	3 64	92110300	
178	07/31/08	07/08 PC-Mark Hite	B	1,497 42	1,123 07	374 35	92110300	
179	07/31/08	07/08 PC-Mike Mattox	B	1,217 48	913 11	73 47	92110300	
180	07/31/08	07/08 PC-Mark McAdams	B	202 00	151 50	50 50	92110300	
181	07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx	B	865 74	649 30	15 00	92110300	
182	07/31/08	07/08 PC-David Titzer	B	1,144 28	858 22	286 06	92110300	
183	07/31/08	07/08 PC-Al Yockey	B	297 88	223 41	74 47	92110300	
184	07/18/08	Kenergy Corp	B	111 24	83 43	27 81	92110300	
185	08/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300	
186	08/01/08	A T & T Teleconference	B	58 24	43 68	14 56	92110300	
187	08/06/08	FedEx	B	55 57	41 68	13 89	92110300	
188	08/28/08	Bill Blackburn	B	1,170 23	877 67	292 56	92110300	
189	08/27/08	FedEx	B	66 09	49 57	11 27	92110300	
190	07/17/08	Zones	B	13,025 28	9,768 96	3,256 32	92110300	
191	08/31/08	08/08 PC-Marshall Bissonnette	B	1,022 20	766 65	255 55	92110300	
192	08/31/08	08/08 PC-Mark Bailey	B	200 00	150 00	50 00	92110300	
193	08/31/08	08/08 PC-Donna Windhaus-BREC Corp Card	B	114 47	85 85	28 62	92110300	
194	08/31/08	08/08 PC-Bill Blackburn	B	775 30	581 48	193 82	92110300	
195	08/31/08	08/08 PC-Mark Hite	B	1,791 38	1,343 54	447 84	92110300	
196	08/31/08	08/08 PC-Travis Housley	B	189 80	142 35	47 45	92110300	
197	08/31/08	08/08 PC-Mark McAdams	B	190 00	142 50	47 50	92110300	
198	08/31/08	08/08 PC-Dee McDowell	B	40 55	30 41	10 14	92110300	
199	08/31/08	08/08 PC-Paula Mitchell	B	106 52	79 89	26 63	92110300	
200	08/31/08	08/08 PC-Mike Thompson	B	109 10	81 83	27 27	92110300	
201	08/31/08	08/08 PC-David Titzer	B	123 47	92 61	30 86	92110300	
202	09/01/08	A T & T Teleconference	B	204 70	153 53	51 17	92110300	
203	09/10/08	J & B Catering	B	79 50	59 63	19 87	92110300	
204	09/08/08	Kay Lilly Petty Cash	B	23 19	17 39	5 80	92110300	
205	07/29/08	Troy Stovall	B	30 84	23 13	7 71	92110300	
206	09/02/08	Troy Stovall	B	41 02	30 77	10 25	92110300	
207	09/10/08	FedEx	B	142 30	106 74	35 56	92110300	
208	09/17/08	FedEx	B	83 22	62 41	20 81	92110300	
209	09/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300	
210	09/30/08	09/08 PC-Mark Bertram	B	22 20	16 65	5 55	92110300	
211	09/30/08	09/08 PC-Bill Blackburn	B	281 43	211 08	46 14	92110300	
212	09/30/08	09/08 PC-Key Lilly	B	246 14	184 61	61 53	92110300	
213	09/30/08	09/08 PC-Mark McAdams	B	171 00	128 25	42 75	92110300	
214	09/30/08	09/08 PC-David Spainhoward	B	626 28	469 72	87 57	92110300	
215	09/30/08	09/08 PC-David Titzer	B	268 71	201 53	67 18	92110300	
216	09/24/08	FedEx	B	172 26	129 21	27 90	92110300	
217	10/08/08	J & B Catering	B	191 33	143 50	47 83	92110300	
218	10/08/08	Debbie Strouse	B	23 55	17 66	5 89	92110300	
219	10/01/08	FedEx	B	56 67	42 50	14 17	92110300	
220	10/08/08	FedEx	B	131 47	98 61	32 86	92110300	
221	10/01/08	Troy Stovall	B	52 14	39 11	13 03	92110300	
222	10/01/08	A T & T Teleconference	B	968 30	726 23	242 07	92110300	
223	09/10/08	Kenergy Corp	B	5,800 55	4,350 41	1,450 14	92110300	
224	10/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300	
225	10/15/08	FedEx	B	2,990 14	2,242 65	747 49	92110300	
226	07/18/08	Zones	B	2,726 32	2,044 74	681 58	92110300	
227	10/20/08	Kenergy Corp	B	424 36	318 27	106 09	92110300	
228	10/31/08	10/08 PC-Mark Bailey	B	327 87	245 90	81 97	92110300	
229	10/31/08	10/08 PC-David Baumgart	B	45 36	34 02	11 34	92110300	
230	10/31/08	10/08 PC-Bill Blackburn	B	1,243 29	932 49	84 62	92110300	
231	10/31/08	10/08 PC-Sandy Gootee	B	1,280 20	960 17	242 76	92110300	
232	10/31/08	10/08 PC-Mark McAdams	B	29 19	21 89	7 30	92110300	
233	10/31/08	10/08 PC-David Spainhoward	B	369 93	277 45	73 47	92110300	
234	10/28/08	Smith & Butterfield	B	3,264 65	2,448 49	816 16	92110300	
235	11/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300	
236	11/01/08	A T & T Teleconference	B	1,330 85	998 15	332 70	92110300	
237	11/20/08	Bill Blackburn	B	1,248 20	936 15	312 05	92110300	
238	11/21/08	David Baumgart	B	8 00	6 00	2 00	92110300	
239	11/20/08	Mark Hite	B	7 84	5 88	1 96	92110300	
240	11/30/08	11/08 PC-Bill Blackburn	B	1,049 19	786 90	4 18	92110300	
241	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sls tx	B	788 85	591 64	19 06	92110300	
242	11/30/08	11/08 PC-Mark Hite	B	480 00	360 00	120 00	92110300	
243	11/30/08	11/08 PC-David Titzer	B	40 57	30 43	10 14	92110300	
244	12/04/07	Deloitte & Touche	A	12,320 00	9,240 00	3,080 00	92310300	
245	11/26/07	Doe Anderson	A	1,925 00	1,443 75	481 25	92310300	
246	12/01/07	Utility & Economic	A	18,810 00	14,107 50	4,702 50	92310300	

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Unwind Costs - by Account - Historical Test Year

Invoice Date	Vendor	100% BREC or Agreements-Exhibit	Amount	LEM	BREC	Account	Account
							Totals
247	11/14/07	Black & Veatch	A	200,924 16	150,693 12	50,231 04	92310300
248	11/27/07	Information Management	A	6,672 50	5,004 38	1,668 12	92310300
249	12/05/07	Information Management	A	3,846 25	2,884 69	961 56	92310300
250	12/10/07	Hogan Hartson	A	174,722 33	131,041 75	43,680 58	92310300
251	12/07/07	Sullivan Mountjoy Stainback & Miller	A	57,809 58	43,357 19	14,452 39	92310300
252	12/01/07	JDG Consulting	A	4,106 25	3,079 69	1,026 56	92310300
253	12/01/07	JDG Consulting	A	4,106 25	3,079 69	1,026 56	92310300
254	12/01/07	JDG Consulting	A	8,212 50	6,159 38	2,053 12	92310300
255	12/04/07	The Prime Group	A	17,200 00	12,900 00	4,300 00	92310300
256	12/07/07	Orrick Herrington & Sutcliffe	A	546,963 61	410,222 71	136,740 90	92310300
257	11/30/07	Neel, Crafton & Phillips	A	5,345 85	4,009 39	1,336 46	92310300
258	12/14/07	Stephen G Cohn	A	875 00	656 25	218 75	92310300
259	12/11/07	Charles River Associates	A	144,871 98	108,653 99	36,217 99	92310300
260	12/21/07	Information Management	A	6,991 25	5,243 44	1,747 81	92310300
261	12/20/07	Stanley Consultants	A	533 00	399 75	133 25	92310300
262	12/19/07	Stanley Consultants	A	402 00	301 50	100 50	92310300
263	12/19/07	Stanley Consultants	A	10,712 00	8,034 00	2,678 00	92310300
264	12/19/07	Stanley Consultants	A	25,344 79	19,008 59	6,336 20	92310300
265	12/19/07	Doe Anderson	A	3,412 50	2,559 38	853 12	92310300
266	12/14/07	Black & Veatch	A	122,099 29	91,574 47	30,524 82	92310300
267	12/17/07	URS Corporation	A	2,423 74	1,817 81	605 93	92310300
268	10/15/07	Hogan & Hartson	A	1,189 04	891 78	297 26	92310300
269	01/01/08	JDG Consulting	A	5,566 89	4,175 17	1,391 72	92310300
270	01/01/08	JDG Consulting	A	5,566 91	4,175 18	1,391 73	92310300
271	01/01/08	JDG Consulting	A	11,133 82	8,350 37	2,783 45	92310300
272	12/31/07	Unrecorded Liability-Ambac	A	12,820 42	9,615 32	3,205 10	92310300
273	12/31/07	Unrecorded Liability-Black & Veatch	A	76,101 28	57,075 96	19,025 32	92310300
274	12/31/07	Unrecorded Liability-Charles Rivers Assoc	A	134,599 77	100,949 83	33,649 94	92310300
275	12/31/07	Unrecorded Liability-Hogan & Hartson	A	240,000 00	180,000 00	60,000 00	92310300
276	12/31/07	Unrecorded Liability-Kenergy	A	27,678 40	20,758 81	6,919 59	92310300
277	12/31/07	Unrecorded Liability-Orrick Herrington & Sutcliffe	A	492,078 91	369,059 18	123,019 73	92310300
278	12/31/07	Unrecorded Liability-The Prime Group	A	25,333 06	18,999 80	6,333 26	92310300
279	12/31/07	Unrecorded Liability-Sullivan Mountjoy Stainback & Miller	A	74,929 67	56,197 25	18,732 42	92310300
280	12/31/07	Unrecorded Liability-Utility & Economic Consulting	A	39,096 86	29,322 65	9,774 21	92310300
281	01/31/08	Rev Unrecorded Liability-Ambac	A	(12,820 42)	(9,615 32)	(3,205 10)	92310300
282	01/31/08	Rev Unrecorded Liability-Black & Veatch	A	(76,101 28)	(57,075 96)	(19,025 32)	92310300
283	01/31/08	Rev Unrecorded Liability-Charles Rivers Assoc	A	(134,599 77)	(100,949 83)	(33,649 94)	92310300
284	01/31/08	Rev Unrecorded Liability-Hogan & Hartson	A	(240,000 00)	(180,000 00)	(60,000 00)	92310300
285	01/31/08	Rev Unrecorded Liability-Kenergy	A	(27,678 40)	(20,758 81)	(6,919 59)	92310300
286	01/31/08	Rev Unrecorded Liability-Orrick Herrington & Sutcliffe	A	(492,078 91)	(369,059 18)	(123,019 73)	92310300
287	01/31/08	Rev Unrecorded Liability-The Prime Group	A	(25,333 06)	(18,999 80)	(6,333 26)	92310300
288	01/31/08	Rev Unrecorded Liability-Sullivan Mountjoy Stainback & N	A	(74,929 67)	(56,197 25)	(18,732 42)	92310300
289	01/31/08	Rev Unrecorded Liability-Utility & Economic Consulting	A	(39,096 86)	(29,322 65)	(9,774 21)	92310300
290	01/07/08	Kenergy	A	2,957 50	2,218 13	739 37	92310300
291	01/02/08	Utility & Economic	A	39,096 86	29,322 65	9,774 21	92310300
292	01/02/08	The Prime Group	A	25,333 06	18,999 80	6,333 26	92310300
293	01/04/08	Ambac Assurance Corporation	A	12,820 42	9,615 32	3,205 10	92310300
294	01/07/08	Sullivan Mountjoy Stainback & Miller	A	74,929 67	56,197 25	18,732 42	92310300
295	01/07/08	Kenergy	A			4,981 49	92310300
296	01/08/08	Black & Veatch	A	76,101 28	57,075 96	19,025 32	92310300
297	01/02/08	Dorsey, King, Gray & Norment	A	1,031 25	773 44	257 81	92310300
298	01/08/08	Orrick Herrington & Sutcliffe	A	492,078 91	369,059 18	123,019 73	92310300
299	01/09/08	Charles River Associates	A	134,599 77	100,949 83	33,649 94	92310300
300	01/09/08	Information Management	A	5,525 00	4,143 75	1,381 25	92310300
301	01/15/08	Deloitte & Touche	A	3,380 00	2,535 00	845 00	92310300
302	01/18/08	Stanley Consultants	A	37,650 74	28,238 06	9,412 68	92310300
303	01/22/08	Doe Anderson	A	3,412 50	2,559 38	853 12	92310300
304	01/18/08	Information Management	A	8,712 50	6,534 38	2,178 12	92310300
305	01/18/08	Hogan & Hartson	A	236,582 62	177,436 97	59,145 65	92310300
306	01/16/08	URS Corporation	A	212 44	159 33	53 11	92310300
307	01/31/08	JE 01-24 1-Hogan Hartson (12/10/07)	A	(6,887 50)	(5,165 63)	(1,721 87)	92310300
308	02/06/08	Sullivan, Mountjoy, Stainback & Miller	A	72,307 70	54,230 78	18,076 92	92310300
309	02/01/08	Dorsey, King, Gray, Norment & Hopgood	A	11,064 60	8,298 45	2,766 15	92310300
310	02/01/08	Utility & Economic	A	10,034 44	7,525 83	2,508 61	92310300
311	02/01/08	JDG Consulting	A	9,854 94	7,391 21	2,463 73	92310300
312	02/01/08	JDG Consulting	A	4,927 48	3,695 61	1,231 87	92310300
313	02/01/08	JDG Consulting	A	4,927 48	3,695 61	1,231 87	92310300
314	02/05/08	Henderson Municipal Power & Light	A	12,173 10	9,129 83	3,043 27	92310300
315	02/21/08	Henderson Municipal Power & Light	A	34,101 03	25,575 77	8,525 26	92310300
316	02/11/08	Orrick, Herrington & Sutcliffe	A	492,927 87	369,695 90	123,231 97	92310300
317	02/01/08	The Prime Group	A	5,736 31	4,302 23	1,434 08	92310300
318	02/14/08	Charles River Associates	A	81,942 42	61,456 82	20,485 60	92310300
319	02/15/08	Black & Veatch	A	117,410 99	88,058 24	29,352 75	92310300
320	02/12/08	GDS Associates	A	372 00	279 00	93 00	92310300
321	02/18/08	Doe Anderson	A	875 00	656 25	218 75	92310300
322	02/07/08	URS Corporation	A	4,076 00	3,057 00	1,019 00	92310300
323	02/29/08	JE 02-05 0 RUS Counsel Escrow	A	40,033 75	30,025 31	10,008 44	92310300
324	02/12/08	Stanley Consultants	A	2,786 00	2,089 50	696 50	92310300
325	02/14/08	Stanley Consultants	A	15,062 44	11,296 83	3,765 61	92310300
326	02/14/08	Stanley Consultants	A	21,366 65	16,024 99	5,341 66	92310300
327	02/19/08	Information Management	A	2,571 25	1,928 44	642 81	92310300
328	03/01/08	JDG Consulting	A	3,783 16	2,837 37	945 79	92310300

Unwind Costs - by Account - Historical Test Year

				100% BREC or				Account
				Agreements-				
Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account	Totals	
329	03/01/08	JDG Consulting	A	3,783 16	2,837 37	945 79	92310300	
330	03/01/08	JDG Consulting	A	7,566 30	5,674 73	1,891 57	92310300	
331	03/01/08	Utility & Economic	A	25,451 21	19,088 41	6,362 80	92310300	
332	03/03/08	Dorsey, King, Gray, Norment & Hopgood	A	10,526 31	7,894 73	2,631 58	92310300	
333	03/05/08	Information Management	A	5,567 50	4,175 63	1,391 87	92310300	
334	03/05/08	The Prime Group	A	4,878 65	3,658 99	1,219 66	92310300	
335	03/06/08	Sullivan, Mountjoy, Stainback & Miller	A	89,032 56	66,774 42	22,258 14	92310300	
336	03/07/08	Orrick, Herrington & Sutcliffe	A	403,147 14	302,360 36	100,786 78	92310300	
337	03/11/08	URS Corporation	A	4,670 14	3,502 61	1,167 53	92310300	
338	03/19/08	Information Management	A	6,098 75	4,574 06	1,524 69	92310300	
339	03/21/08	Charles River Associates	A	99,674 06	74,755 55	24,918 51	92310300	
340	03/31/08	JE 03-05 0	100% BREC	78,572 31		78,572 31	92310300	
341	03/24/08	Meade County RECC	100% BREC	5,052 07		5,052 07	92310300	
342	03/21/08	CRA International Inc	100% BREC	3,528 85		3,528 85	92310300	
343	04/16/08	CRA International Inc	100% BREC	79,050 86		79,050 86	92310300	
344	04/15/08	Black & Veatch	100% BREC	106,088 03		106,088 03	92310300	
345	04/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	62,003 97		62,003 97	92310300	
346	04/08/08	Meade County RECC	100% BREC	4,873 84		4,873 84	92310300	
347	03/31/08	Keller Schroeder	100% BREC	1,830 00		1,830 00	92310300	
348	04/01/08	Dorsey, King, Gray, Norment & Hopgood	100% BREC	6,821 72		6,821 72	92310300	
349	03/21/08	Hogan & Hartson	100% BREC	122,033 85		122,033 85	92310300	
350	04/03/08	The Prime Group	100% BREC	1,400 00		1,400 00	92310300	
351	04/01/08	JDG Consulting	100% BREC	3,076 46		3,076 46	92310300	
352	04/01/08	JDG Consulting	100% BREC	1,538 23		1,538 23	92310300	
353	04/01/08	JDG Consulting	100% BREC	1,538 23		1,538 23	92310300	
354	04/01/08	Utility & Economic Consulting	100% BREC	21,354 62		21,354 62	92310300	
355	04/03/08	Orrick, Herrington & Sutcliffe	100% BREC	410,929 93		410,929 93	92310300	
356	04/04/08	Information Management Consultants	100% BREC	3,952 50		3,952 50	92310300	
357	03/24/08	Doe Anderson	100% BREC	7,087 50		7,087 50	92310300	
358	03/13/08	Black & Veatch	100% BREC	104,833 97		104,833 97	92310300	
359	04/02/08	Stanley Consultants	100% BREC	2,727 31		2,727 31	92310300	
360	04/02/08	Stanley Consultants	100% BREC	279 00		279 00	92310300	
361	03/27/08	Stanley Consultants	100% BREC	21,121 45		21,121 45	92310300	
362	03/27/08	Stanley Consultants	100% BREC	27,887 80		27,887 80	92310300	
363	03/26/08	Stanley Consultants	100% BREC	2,476 51		2,476 51	92310300	
364	04/14/08	URS Corporation	100% BREC	7,467 14		7,467 14	92310300	
365	04/21/08	Stanley Consultants	100% BREC	16,667 14		16,667 14	92310300	
366	04/21/08	Stanley Consultants	100% BREC	21,540 30		21,540 30	92310300	
367	04/17/08	Kenergy	100% BREC	8,801 46		793 00	92310300	
368	04/21/08	Stanley Consultants	100% BREC	55,541 26		55,541 26	92310300	
369	05/02/08	Jackson Purchase Energy Corp	100% BREC	9,976 87		6,054 15	92310300	
370	04/23/08	Doe Anderson	100% BREC	1,400 00		1,400 00	92310300	
371	05/01/08	Utility & Economic Consulting	100% BREC	1,155 00		1,155 00	92310300	
372	04/22/08	Information Management Consultants	100% BREC	1,360 00		1,360 00	92310300	
373	05/05/08	Orrick, Herrington & Sutcliffe	100% BREC	45,694 14		45,694 14	92310300	
374	05/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	5,404 69		5,404 69	92310300	
375	04/30/08	Hogan & Hartson	100% BREC	112,933 18		112,933 18	92310300	
376	02/07/08	URS Corporation	100% BREC	4,573 70		4,573 70	92310300	
377	05/19/08	CRA International Inc	100% BREC	2,031 40		2,031 40	92310300	
378	05/30/08	CoBank	100% BREC	38,695 79		38,695 79	92310300	
379	04/03/08	Ziemer Stayman Weitzel & Shoulders	100% BREC	502 33		502 33	92310300	
380	05/28/08	Stanley Consultants	100% BREC	3,264 00		3,264 00	92310300	
381	05/28/08	Stanley Consultants	100% BREC	53 00		53 00	92310300	
382	05/14/08	Black & Veatch	100% BREC	24,675 20		24,675 20	92310300	
383	06/16/08	Orrick, Herrington & Sutcliffe	100% BREC	70 61		70 61	92310300	
384	05/31/08	Jackson Purchase Energy Corp	100% BREC	145 26		145 26	92310300	
385	05/31/08	Jackson Purchase Energy Corp	100% BREC	67 50		67 50	92310300	
386	07/21/08	Jackson Purchase Energy Corp	100% BREC	4,580 52		4,580 52	92310300	
387	04/23/08	Doe Anderson	B	262 50	196 88	65 62	92310300	
388	05/01/08	Dorsey, King, Gray, Norment & Hopgood	B	1,169 95	877 46	292 49	92310300	
389	05/01/08	JDG Consulting	B	1,575 00	1,181 25	393 75	92310300	
390	05/01/08	JDG Consulting	B	787 50	590 63	196 87	92310300	
391	05/01/08	JDG Consulting	B	787 50	590 63	196 87	92310300	
392	05/01/08	Utility & Economic Consulting	B	18,100 47	13,575 35	4,525 12	92310300	
393	05/02/08	The Prime Group	B	2,800 00	2,100 00	700 00	92310300	
394	04/22/08	Information Management Consultants	B	6,608 75	4,956 56	1,652 19	92310300	
395	05/05/08	Orrick, Herrington & Sutcliffe	B	327,723 17	245,792 38	81,930 79	92310300	
396	05/01/08	Sullivan, Mountjoy, Stainback & Miller	B	69,805 59	52,354 19	17,451 40	92310300	
397	05/06/08	Information Management Consultants	B	8,330 00	6,247 50	2,082 50	92310300	
398	05/20/08	Information Management Consultants	B	8,117 50	6,088 13	2,029 37	92310300	
399	05/13/08	Global Insight	B	13,650 00	10,237 50	3,412 50	92310300	
400	05/20/08	URS Corporation	B	9,265 90	6,949 43	2,316 47	92310300	
401	05/19/08	CRA International, Inc	B	92,002 25	69,001 69	23,000 56	92310300	
402	05/23/08	Hogan & Hartson	B	147,639 31	110,729 49	36,909 82	92310300	
403	05/19/08	Meade County	B	2,085 88	1,564 41	521 47	92310300	
404	05/28/08	Stanley Consultants	B	12,521 60	9,391 20	3,130 40	92310300	
405	05/28/08	Stanley Consultants	B	20,277 10	15,207 83	5,069 27	92310300	
406	05/28/08	Stanley Consultants	B	6,008 40	4,506 30	1,502 10	92310300	
407	06/05/08	Ziemer Stayman Weitzel & Shoulders	B	1,743 47	1,307 60	435 87	92310300	
408	06/04/08	Sullivan, Mountjoy, Stainback & Miller	B	80,837 05	60,627 79	20,209 26	92310300	
409	06/03/08	Utility & Economic Consulting	B	20,856 72	15,642 54	5,214 18	92310300	
410	05/13/08	Numara Software	B	2,402 86	1,802 15	600 71	92310300	

Unwind Costs - by Account - Historical Test Year

			100% BREC or Agreements-					Account
Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account	Totals	
411	06/04/08	Information Management Consultants	B	5,865 00	4,398 75	1,466 25	92310300	
412	05/14/08	Black & Veatch	B	110,853 02	83,139 77	27,713 25	92310300	
413	06/01/08	JDG Consulting	B	4,057 33	3,043 00	1,014 33	92310300	
414	06/01/08	JDG Consulting	B	4,057 33	3,043 00	1,014 33	92310300	
415	06/01/08	JDG Consulting	B	8,114 65	6,085 99	2,028 66	92310300	
416	05/05/08	Ziemer Stayman Weitzel & Shoulders	B	2,547 03	1,910 27	636 76	92310300	
417	05/31/08	Alan C. Parsons	B	6,815 00	5,111 25	1,703 75	92310300	
418	06/11/08	Black & Veatch	B	101,617 14	76,212 86	25,404 28	92310300	
419	06/16/08	Orrick, Herrington & Sutcliffe	B	452,192 74	339,144 56	113,048 18	92310300	
420	06/16/08	Orrick, Herrington & Sutcliffe	B	6,761 63	5,071 22	1,690 41	92310300	
421	05/30/08	Doe Anderson	B	826 32	619 74	206 58	92310300	
422	06/01/08	Dorsey, King, Gray, Norment & Hopgood	B	2,739 30	2,054 48	684 82	92310300	
423	06/09/08	CRA International, Inc	B	77,449 48	58,087 11	19,362 37	92310300	
424	06/16/08	Hogan & Hartson	B	147,905 82	110,929 37	36,976 45	92310300	
425	05/31/08	Keller Shroeder	B	13,072 75	9,804 56	3,268 19	92310300	
426	05/31/08	Keller Shroeder	B	5,411 25	4,058 44	1,352 81	92310300	
427	05/31/08	Jackson Purchase Energy Corporation	B	405 00	303 75	101 25	92310300	
428	05/31/08	Jackson Purchase Energy Corporation	B	1,940 63	1,455 47	485 16	92310300	
429	06/19/08	Information Management Consultants	B	7,246 25	5,434 69	1,811 56	92310300	
430	05/28/08	Stanley Consultants	B	485 58	364 19	121 39	92310300	
431	06/16/08	URS Corporation	B	11,458 47	8,593 85	2,864 62	92310300	
432	06/26/08	Meade County	B	2,823 24	2,117 43	705 81	92310300	
433	07/02/08	URS Corporation	B	18,838 88	14,129 16	4,709 72	92310300	
434	07/01/08	Dorsey, King, Gray, Norment & Hopgood	B	6,795 34	5,096 51	1,698 83	92310300	
435	07/01/08	JDG Consulting	B	1,940 43	1,455 32	485 11	92310300	
436	07/01/08	JDG Consulting	B	1,940 42	1,455 32	485 10	92310300	
437	07/01/08	JDG Consulting	B	3,880 83	2,910 62	970 21	92310300	
438	07/01/08	The Prime Group	B	5,105 04	3,628 78	1,276 26	92310300	
439	06/30/08	Utility & Economic Consulting	B	15,029 58	11,272 19	3,757 39	92310300	
440	07/08/08	Sullivan, Mounjoy, Stainback & Miller	B	63,063 34	47,297 51	15,765 83	92310300	
441	07/10/08	Hogan & Hartson	B	135,285 20	101,463 91	33,821 29	92310300	
442	07/15/08	Orrick, Herrington & Sutcliffe	B	86,820 99	65,115 74	21,705 25	92310300	
443	07/15/08	Orrick, Herrington & Sutcliffe	B	384,517 16	288,387 87	96,129 29	92310300	
444	07/04/08	Information Management Consultants	B	8,372 50	6,279 38	2,093 12	92310300	
445	06/30/08	Keller Shroeder	B	12,834 75	9,626 06	3,208 69	92310300	
446	06/30/08	Keller Shroeder	B	5,352 75	4,014 56	1,338 19	92310300	
447	06/30/08	Keller Shroeder	B	565 50	424 13	141 37	92310300	
448	07/09/08	Black & Veatch	B	111,608 24	83,706 18	27,902 06	92310300	
449	07/17/08	Stanley Consultants	B	79,146 44	59,359 83	19,786 61	92310300	
450	07/17/08	Stanley Consultants	B	11,844 80	8,883 60	2,961 20	92310300	
451	07/17/08	Stanley Consultants	B	650 08	487 56	162 52	92310300	
452	07/17/08	Stanley Consultants	B	712 00	534 00	178 00	92310300	
453	07/17/08	Stanley Consultants	B	101 00	75 75	25 25	92310300	
454	07/17/08	Stanley Consultants	B	27,993 49	20,995 12	6,998 37	92310300	
455	07/17/08	Stanley Consultants	B	20,051 23	15,038 42	5,012 81	92310300	
456	07/23/08	Doe Anderson	B	612 50	459 38	153 12	92310300	
457	07/11/08	CRA International, Inc	B	92,828 87	69,621 65	23,207 22	92310300	
458	07/30/08	JE 07-05 0 RUS Counsel Escrow	B	154,277 61	115,708 21	38,569 40	92310300	
459	07/22/08	Information Management Consultants	B	4,908 75	3,681 56	1,227 19	92310300	
460	07/18/08	Stanley Consultants	B	21,683 46	16,262 60	5,420 86	92310300	
461	07/18/08	Stanley Consultants	B	606 00	454 50	151 50	92310300	
462	07/22/08	Stanley Consultants	B	32,984 46	24,738 35	8,246 11	92310300	
463	08/01/08	Utility & Economic Consulting	B	680 00	495 00	165 00	92310300	
464	08/01/08	JDG Consulting	B	450 00	337 50	112 50	92310300	
465	08/01/08	JDG Consulting	B	450 00	337 50	112 50	92310300	
466	08/01/08	JDG Consulting	B	900 00	675 00	225 00	92310300	
467	07/30/08	Meade County	B	3,267 53	2,450 65	816 88	92310300	
468	07/31/08	Jackson Purchase Energy Corporation	B	2,823 24	2,117 43	705 81	92310300	
469	08/06/08	Sullivan, Mounjoy, Stainback & Miller	B	51,788 79	38,841 59	12,947 20	92310300	
470	08/05/08	URS Corporation	B	8,315 55	6,236 66	2,078 89	92310300	
471	08/05/08	Information Management Consultants	B	8,988 75	6,741 56	2,247 19	92310300	
472	08/07/08	Orrick, Herrington & Sutcliffe	B	3,295 34	2,471 51	823 83	92310300	
473	08/07/08	Orrick, Herrington & Sutcliffe	B	319,600 69	239,700 52	79,900 17	92310300	
474	08/08/08	CRA International, Inc	B	45,579 34	34,184 51	11,394 83	92310300	
475	08/14/08	Meade County	B	1,307 44	980 58	326 86	92310300	
476	08/15/08	Hogan & Hartson	B	56,395 78	42,296 84	14,098 94	92310300	
477	08/15/08	Mercer	B	12,335 00	9,251 25	3,083 75	92310300	
478	08/18/08	Stanley Consultants	B	17,252 81	12,939 61	4,313 20	92310300	
479	08/18/08	Stanley Consultants	B	12,450 90	9,338 18	3,112 72	92310300	
480	08/18/08	Stanley Consultants	B	290 58	217 94	72 64	92310300	
481	08/18/08	Stanley Consultants	B	29,925 00	22,443 75	7,481 25	92310300	
482	08/20/08	Information Management Consultants	B	7,373 75	5,530 31	1,843 44	92310300	
483	07/31/08	Keller Shroeder	B	5,612 00	4,209 00	1,403 00	92310300	
484	07/31/08	Keller Shroeder	B	5,910 00	4,432 50	1,477 50	92310300	
485	08/31/08	JE 08-05 0 RUS Counsel Escrow	B	21,517 50	16,138 13	5,379 37	92310300	
486	08/26/08	Deloitte Tax	B	46,185 00	34,638 75	11,546 25	92310300	
487	08/29/08	CoBank	B	25,112 59	18,834 44	6,278 15	92310300	
488	09/01/08	JDG Consulting	B	1,125 00	843 75	281 25	92310300	
489	09/01/08	JDG Consulting	B	562 50	421 88	140 62	92310300	
490	09/01/08	JDG Consulting	B	562 50	421 88	140 62	92310300	
491	09/08/08	Sullivan, Mounjoy, Stainback & Miller	B	35,463 71	26,597 78	8,865 93	92310300	
492	09/03/08	Orrick, Herrington & Sutcliffe	B	375,351 13	281,513 35	93,837 78	92310300	

Unwind Costs - by Account - Historical Test Year

	Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account	Account
			Agreements-					
			Exhibit					
493	09/03/08	Orrick, Herrington & Sutcliffe	B	138 70	104 03	34 67	92310300	
494	09/02/08	Utility & Economic Consulting	B	1,815 00	1,361 25	453 75	92310300	
495	09/04/08	Information Management Consultants	B	7,756 25	5,817 19	1,939 06	92310300	
496	08/14/08	Black & Veatch	B	109,562 70	82,172 03	27,390 67	92310300	
497	09/01/08	URS Corporation	B	363 85	272 89	90 96	92310300	
498	09/08/08	Ziemer Stayman Weitzel & Shoulders	B	1,182 50	886 88	295 62	92310300	
499	09/12/08	CRA International, Inc	B	107,674 60	80,755 95	26,918 65	92310300	
500	09/23/08	Stanley Consultants	B	425 00	318 75	106 25	92310300	
501	09/23/08	Stanley Consultants	B	28,627 27	21,470 45	7,156 82	92310300	
502	09/23/08	Stanley Consultants	B	20,815 73	15,611 80	5,203 93	92310300	
503	09/23/08	Stanley Consultants	B	6,058 33	4,543 75	1,514 58	92310300	
504	09/09/08	Hogan & Hartson	B	75,631 30	56,723 48	18,907 82	92310300	
505	09/10/08	Mercer	B	7,885 00	5,913 75	1,971 25	92310300	
506	09/18/08	Deloitte Tax	B	10,120 00	7,590 00	2,530 00	92310300	
507	10/06/08	Sullivan, Mountjoy, Stainback & Miller	B	83,422 43	62,566 82	20,855 61	92310300	
508	09/23/08	Meade County	B	339 69	254 77	84 92	92310300	
509	09/30/08	Utility & Economic Consulting	B	31,103 12	23,327 34	7,775 78	92310300	
510	09/23/08	Information Management Consultants	B	7,246 25	5,434 69	1,811 56	92310300	
511	10/07/08	Information Management Consultants	B	8,160 00	6,120 00	2,040 00	92310300	
512	10/01/08	JDG Consulting	B	3,283 04	2,462 28	820 76	92310300	
513	10/01/08	JDG Consulting	B	3,283 05	2,462 29	820 76	92310300	
514	10/01/08	JDG Consulting	B	6,566 07	4,924 55	1,641 52	92310300	
515	08/31/08	Keller Shroeder	B	4,880 00	3,660 00	1,220 00	92310300	
516	08/31/08	Keller Shroeder	B	2,047 50	1,535 63	511 87	92310300	
517	08/31/08	Keller Shroeder	B	2,954 25	2,215 69	738 56	92310300	
518	10/22/08	Meade County	B	465 00	348 75	116 25	92310300	
519	10/14/08	Shipman & Goodwin	B	36,914 50	27,685 88	9,228 62	92310300	
520	10/14/08	Shipman & Goodwin	B	3,450 00	2,587 50	862 50	92310300	
521	10/08/08	The Brattle Group	B	131,712 68	98,784 51	32,928 17	92310300	
522	10/01/08	Dorsey, King, Gray, Norment & Hopgood	B	3,753 75	2,815 31	938 44	92310300	
523	10/15/08	Hogan & Hartson	B	266,809 94	200,107 46	66,702 48	92310300	
524	10/09/08	Orrick, Herrington & Sutcliffe	B	520 13	390 10	130 03	92310300	
525	10/09/08	Orrick, Herrington & Sutcliffe	B	454,652 34	340,989 26	113,663 08	92310300	
526	10/22/08	Information Management Consultants	B	8,372 50	6,279 38	2,093 12	92310300	
527	10/24/08	Stanley Consultants	B	93,298 10	69,973 58	23,324 52	92310300	
528	10/22/08	Stanley Consultants	B	15,872 45	11,904 34	3,968 11	92310300	
529	10/22/08	Stanley Consultants	B	22,305 03	16,728 77	5,576 26	92310300	
530	10/21/08	Black & Veatch	B	138,358 71	103,769 03	34,589 68	92310300	
531	10/31/08	JE 10-05 0 RUS Counsel Escrow	B	73,035 69	54,776 77	18,258 92	92310300	
532	11/07/08	Sullivan, Mountjoy, Stainback & Miller	B	87,471 25	65,603 44	21,867 81	92310300	
533	10/22/08	Stanley Consultants	B	729 47	547 10	182 37	92310300	
534	10/30/08	Doe Anderson	B	2,187 50	1,640 63	546 87	92310300	
535	11/04/08	Utility & Economic Consulting	B	28,244 10	21,183 08	7,061 02	92310300	
536	11/01/08	JDG Consulting	B	2,573 06	1,929 80	643 26	92310300	
537	11/01/08	JDG Consulting	B	2,573 05	1,929 79	643 26	92310300	
538	11/01/08	JDG Consulting	B	5,146 10	3,859 58	1,286 52	92310300	
539	11/05/08	Information Management Consultants	B	9,541 25	7,155 94	2,385 31	92310300	
540	10/31/08	Keller Shroeder	B	2,457 00	1,842 75	614 25	92310300	
541	11/10/08	Orrick, Herrington & Sutcliffe	B	407,211 48	305,408 61	101,802 87	92310300	
542	11/10/08	Deloitte Tax	B	41,794 33	31,345 75	10,448 58	92310300	
543	11/10/08	The Brattle Group	B	110,498 75	82,874 06	27,624 69	92310300	
544	11/11/08	Hogan & Hartson	B	209,601 90	157,201 43	52,400 47	92310300	
545	10/31/08	CoBank	B	305 92	229 44	76 48	92310300	
546	11/19/08	Information Management Consultants	B	5,100 00	3,825 00	1,275 00	92310300	
547	11/01/08	Dorsey, King, Gray, Norment & Hopgood	B	6,518 35	4,888 76	1,629 59	92310300	
548	11/19/08	Stanley Consultants	B	808 00	606 00	202 00	92310300	
549	11/19/08	Stanley Consultants	B	15,761 30	11,820 98	3,940 32	92310300	
550	11/19/08	Stanley Consultants	B	14,532 18	10,899 14	3,633 04	92310300	
551	12/31/07	PC-David Spainhoward	B	257 18	192 89	64 29	92810000	
552	01/31/08	PC-Mark Bailey	A			38 28	92810000	
553	01/31/08	PC-Bill Blackburn	A			38 28	92810000	
554	01/31/08	PC-Marty Littrel	A	1,427 68	1,070 77	356 91	92810000	
555	01/31/08	PC-David Spainhoward + JE 01-19 1	A	1,655 29	1,241 46	413 83	92810000	
556	01/31/08	PC-John Talbert	A			13 69	92810000	
557	01/31/08	PC-Mike Thompson	A	80 25	60 19	20 06	92810000	
558	02/29/08	PC-Mark Bailey	A	725 81	544 37	181 44	92810000	
559	02/29/08	PC-Bill Blackburn	A			105 45	92810000	
560	02/29/08	PC-Mike Core	A			6 86	92810000	
561	02/29/08	PC-Mark Hite	A	209 45	157 09	52 36	92810000	
562	02/29/08	PC-Paula Mitchell	A	296 20	222 16	74 04	92810000	
563	02/29/08	PC-David Spainhoward	A	1,270 58	952 94	317 64	92810000	
564	02/29/08	PC-John Talbert	A	159 20	119 40	39 80	92810000	
565	02/29/08	PC-Mike Thompson	A			32 20	92810000	
566	02/20/08	FedEx	A	927 04	695 29	231 75	92810000	
567	02/26/08	Hogan & Hartson	A	147,474 80	110,606 11	36,868 69	92810000	
568	02/27/08	FedEx	A			55 17	92810000	
569	04/16/08	FedEx	B	1,124 80	843 58	281 22	92810000	
570	04/23/08	FedEx	B	1,283 22	962 48	320 74	92810000	
571	04/30/08	PC- Mike Core	B			3 39	92810000	
572	04/30/08	PC-David Spainhoward	B			7 33	92810000	
573	03/31/08	PC-Mark Bailey	100%BREC			351 74	92810000	4,223,579 15
574	03/31/08	PC-Bill Blackburn	100%BREC			3,922 97	92810000	

Unwind Costs - by Account - Historical Test Year

				100% BREC or				Account
				Agreements-				Totals
Invoice Date	Vendor	Exhibit	Amount	LEM	BREC	Account		
575	03/31/08	PC-Mike Core			159 87	92810000		
576	03/31/08	PC-Mark Hite			1,562 40	92810000		
577	03/31/08	PC-Marty Littrel			1,522 16	92810000		
578	03/31/08	PC-Paula Mitchell			162 50	92810000		
579	03/31/08	PC-David Spainhoward+ JE 05-19 3			3,656 74	92810000		
580	03/31/08	PC-John Talbert			276 98	92810000		
581	04/02/08	Fed-Ex			825 70	92810000		
582	04/30/08	PC-Paula Mitchell			61 91	92810000		
583	04/30/08	PC-David Spainhoward+ JE 04-19 1			474 51	92810000		
584	04/17/08	Kenergy			5,807 70	92810000		
585	04/30/08	FedEx			282 13	92810000		
586	05/31/08	PC-Mark Bailey			23 41	92810000		
587	05/31/08	PC-Bill Blackburn			66 77	92810000		
588	05/31/08	PC-Mike Core			137 44	92810000		
589	05/31/08	PC-Laila Lilly			133 51	92810000		
590	05/31/08	PC-Paula Mitchell			10 79	92810000		
591	05/31/08	PC-Russ Pogue			5 27	92810000		
592	05/31/08	PC-David Spainhoward			587 38	92810000		
593	06/12/08	Mike Core			6 00	92810000		
594	06/18/08	FedEx			311 45	92810000		
595	06/30/08	06/08 PC-Bill Blackburn			177 79	92810000		
596	06/30/08	06/08 PC-Kay Lilly			80 39	92810000		
597	06/30/08	06/08 PC-Paula Mitchell			70 92	92810000		
598	06/30/08	06/08 PC,JE 06-19 1 & 3-David Spainhoward			251 49	92810000		
599	06/30/08	06/08 PC-John Talbert			6 00	92810000		
600	06/30/08	06/08 PC-Mike Thompson			6 30	92810000		
601	07/02/08	FedEx			198 26	92810000		
602	07/16/08	FedEx			3 76	92810000		
603	07/08/08	Kay Lilly Petty Cash			17 15	92810000		
604	07/31/08	07/08 PC-Mark Bailey			50 09	92810000		
605	07/31/08	07/08 PC-Bill Blackburn			23 59	92810000		
606	07/31/08	07/08 PC-Mike Mattox			230 90	92810000		
607	07/31/08	07/08 PC-Paula Mitchell			23 60	92810000		
608	07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx			201 44	92810000		
609	08/20/08	FedEx			38 57	92810000		
610	08/27/08	FedEx			5 25	92810000		
611	07/31/08	Jackson Purchase Energy Corporation			20 92	92810000		
612	09/30/08	09/08 PC-Bill Blackburn			24 21	92810000		
613	09/30/08	09/08 PC-Sandy Gootee			26 63	92810000		
614	09/30/08	09/08 PC-Paula Mitchell			91 65	92810000		
615	09/30/08	09/08 PC-David Spainhoward			68 99	92810000		
616	09/30/08	09/08 PC-AI Yockey			8 17	92810000		
617	09/24/08	FedEx			15 15	92810000		
618	09/25/08	Smith & Butterfield			423 96	92810000		
619	10/31/08	10/08 PC-Mark Bertram			20 65	92810000		
620	10/31/08	10/08 PC-Bill Blackburn			226 18	92810000		
621	10/31/08	10/08 PC-Sandy Gootee			77 27	92810000		
622	10/31/08	10/08 PC-Kay Lilly			313 63	92810000		
623	10/31/08	10/08 PC-Paula Mitchell			119 21	92810000		
624	10/31/08	10/08 PC-David Spainhoward			19 01	92810000		
625	10/29/08	FedEx			37 16	92810000		
626	11/12/08	FedEx			473 21	92810000		
627	11/21/08	Kay Lilly Petty Cash			8 43	92810000		
628	11/26/08	Mark Bailey			1 33	92810000		
629	11/30/08	11/08 PC-Mark Bailey			97 22	92810000		
630	11/30/08	11/08 PC-Bill Blackburn			258 11	92810000		
631	11/30/08	11/08 PC-Mike Core			7 44	92810000		
632	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sls tx			178 15	92810000		
633	11/30/08	11/08 PC-Paula Mitchell			31 44	92810000		
634	11/30/08	11/08 PC-David Spainhoward+JE11-19 1Sls tx			176 62	92810000		
635	05/31/08	PC-Bill Denton			19 66	93021000	63,982 99	
636		Total	13,110,721 04	8,656,641 69	4,454,079 35		19 66	

4,454,079.35

Unwind Costs - by Month - Historical Test Year

		100% BREC or Agreements-					
	<u>Invoice Date</u>	<u>Vendor</u>	<u>Exhibit</u>	<u>Amount</u>	<u>LEM</u>	<u>BREC</u>	<u>Account</u>
1	12/04/07	Deloitte & Touche	A	12,320.00	9,240.00	3,080.00	92310300
2	11/30/07	Kay Lilly Petty Cash	A	13.50	10.13	3.37	92110300
3	11/26/07	Doe Anderson	A	1,925.00	1,443.75	481.25	92310300
4	11/28/07	FedEx	A	17.67	13.25	4.42	92110300
5	12/01/07	Utility & Economic	A	18,810.00	14,107.50	4,702.50	92310300
6	11/30/07	Mike Core	A	79.65	59.74	19.91	92110300
7	11/07/07	FedEx	A	66.77	50.08	16.69	92110300
8	11/14/07	Black & Veatch	A	200,924.16	150,693.12	50,231.04	92310300
9	11/27/07	Information Management	A	6,672.50	5,004.38	1,668.12	92310300
10	12/05/07	Information Management	A	3,846.25	2,884.69	961.56	92310300
11	12/10/07	Hogan Hartson	A	174,722.33	131,041.75	43,680.58	92310300
12	12/07/07	Sullivan Mountjoy Stainback & Miller	A	57,809.58	43,357.19	14,452.39	92310300
13	12/01/07	JDG Consulting	A	4,106.25	3,079.69	1,026.56	92310300
14	12/01/07	JDG Consulting	A	4,106.25	3,079.69	1,026.56	92310300
15	12/01/07	JDG Consulting	A	8,212.50	6,159.38	2,053.12	92310300
16	10/21/07	Dell Commercial Credit	A	4,483.80	3,362.85	1,120.95	92310300
17	12/05/07	FedEx	A	41.86	31.40	10.46	92110300
18	12/04/07	The Prime Group	A	17,200.00	12,900.00	4,300.00	92310300
19	12/13/07	Bill Blackburn	A	1,061.14	795.86	265.28	92110300
20	12/07/07	Orrick Herrington & Sutcliffe	A	546,963.61	410,222.71	136,740.90	92310300
21	12/13/07	FedEx	A	120.64	90.50	30.14	92110300
22	11/30/07	Neel, Crafton & Phillips	A	5,345.85	4,009.39	1,336.46	92310300
23	12/14/07	Stephen G Cohn	A	875.00	656.25	218.75	92310300
24	12/14/07	Thomason Barbeque	A	103.76	77.82	25.94	92110300
25	12/11/07	Charles River Associates	A	144,871.98	108,653.99	36,217.99	92310300
26	12/19/07	FedEx	A	134.11	100.59	33.52	92110300
27	12/21/07	Information Management	A	6,991.25	5,243.44	1,747.81	92310300
28	12/20/07	Stanley Consultants	A	533.00	399.75	133.25	92310300
29	12/19/07	Stanley Consultants	A	402.00	301.50	100.50	92310300
30	12/19/07	Stanley Consultants	A	10,712.00	8,034.00	2,678.00	92310300
31	12/19/07	Stanley Consultants	A	25,344.79	19,008.59	6,336.20	92310300
32	12/19/07	Doe Anderson	A	3,412.50	2,559.38	853.12	92310300
33	12/14/07	Black & Veatch	A	122,099.29	91,574.47	30,524.82	92310300
34	12/17/07	URS Corporation	A	2,423.74	1,817.81	605.93	92310300
35	10/15/07	Hogan & Hartson	A	1,189.04	891.78	297.26	92310300
36	10/16/07	Thomason Barbeque	A	180.25	135.19	45.06	92110300
37	12/01/07	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
38	11/21/07	FedEx	A	20.47	15.35	5.12	92110300
39	12/19/07	Cindy Vescovi	A	418.70	314.03	104.67	92110300
40	12/26/07	FedEx	A	16.18	12.14	4.04	92110300
41	01/01/08	JDG Consulting	A	5,566.89	4,175.17	1,391.72	92310300
42	01/01/08	JDG Consulting	A	5,566.91	4,175.18	1,391.73	92310300
43	01/01/08	JDG Consulting	A	11,133.82	8,350.37	2,783.45	92310300
44	01/02/08	FedEx	A	2,166.97	1,625.24	541.73	92110300
45	12/31/07	Unrecorded Liability-Ambac	A	12,820.42	9,615.32	3,205.10	92310300
46	12/31/07	Unrecorded Liability-Black & Veatch	A	76,101.28	57,075.96	19,025.32	92310300
47	12/31/07	Unrecorded Liability-Charles Rivers Assoc	A	134,599.77	100,949.83	33,649.94	92310300
48	12/31/07	Unrecorded Liability-Hogan & Hartson	A	240,000.00	180,000.00	60,000.00	92310300
49	12/31/07	Unrecorded Liability-Kenergy	A	27,678.40	20,758.81	6,919.59	92310300
50	12/31/07	Unrecorded Liability-Orrick Herrington & Sutcliffe	A	492,078.91	369,059.18	123,019.73	92310300
51	12/31/07	Unrecorded Liability-The Prime Group	A	25,333.06	18,999.80	6,333.26	92310300
52	12/31/07	Unrecorded Liability-Sullivan Mountjoy Stainback & Miller	A	74,929.67	56,197.25	18,732.42	92310300
53	12/31/07	Unrecorded Liability-Utility & Economic Consulting	A	39,096.86	29,322.65	9,774.21	92310300
54	12/31/07	PC-Mark Bailey	A	112.39	84.29	28.10	92110300
55	12/31/07	PC-Bill Blackburn	A	1,427.56	1,070.69	356.87	92110300
56	12/31/07	PC-Mike Core	A	1,218.30	913.73	304.57	92110300
57	12/31/07	PC-Mark Hite	A	44.20	33.15	11.05	92110300
58	12/31/07	PC-Laila Lilly	A	102.96	77.22	25.74	92110300
59	12/31/07	PC-Paula Mitchell	A	57.07	42.80	14.27	92110300
60	12/31/07	PC-David Spainhoward	A	257.18	192.89	64.29	92810000
61	12/31/07	PC-John Talbert	A	72.20	54.15	18.05	92110300
62	12/31/07	PC-David Titzer	A	2,230.45	1,672.86	557.59	92110300
63	01/31/08	Rev Unrecorded Liability-Ambac	A	(12,820.42)	(9,615.32)	(3,205.10)	92310300
64	01/31/08	Rev Unrecorded Liability-Black & Veatch	A	(76,101.28)	(57,075.96)	(19,025.32)	92310300
65	01/31/08	Rev Unrecorded Liability-Charles Rivers Assoc	A	(134,599.77)	(100,949.83)	(33,649.94)	92310300
66	01/31/08	Rev Unrecorded Liability-Hogan & Hartson	A	(240,000.00)	(180,000.00)	(60,000.00)	92310300
67	01/31/08	Rev Unrecorded Liability-Kenergy	A	(27,678.40)	(20,758.81)	(6,919.59)	92310300
68	01/31/08	Rev Unrecorded Liability-Orrick Herrington & Sutcliffe	A	(492,078.91)	(369,059.18)	(123,019.73)	92310300
69	01/31/08	Rev Unrecorded Liability-The Prime Group	A	(25,333.06)	(18,999.80)	(6,333.26)	92310300
70	01/31/08	Rev Unrecorded Liability-Sullivan Mountjoy Stainback & M	A	(74,929.67)	(56,197.25)	(18,732.42)	92310300
71	01/31/08	Rev Unrecorded Liability-Utility & Economic Consulting	A	(39,096.86)	(29,322.65)	(9,774.21)	92310300
72	01/07/08	Kenergy	A	2,957.50	2,218.13	739.37	92310300

Unwind Costs - by Month - Historical Test Year

	Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account
			Agreements- Exhibit				
73	01/02/08	Utility & Economic	A	39,096.86	29,322.65	9,774.21	92310300
74	01/02/08	The Prime Group	A	25,333.06	18,999.80	6,333.26	92310300
75	01/04/08	Ambac Assurance Corporation	A	12,820.42	9,615.32	3,205.10	92310300
76	01/07/08	Sullivan Mountjoy Stainback & Miller	A	74,929.67	56,197.25	18,732.42	92310300
77	01/07/08	Kenergy	A	24,720.90	18,540.68	1,198.73	92110300
78	01/07/08	Kenergy	A			4,981.49	92310300
79	01/08/08	Black & Veatch	A	76,101.28	57,075.96	19,025.32	92310300
80	01/02/08	Dorsey, King, Gray & Norment	A	1,031.25	773.44	257.81	92310300
81	01/08/08	Orrick Herrington & Sutcliffe	A	492,078.91	369,059.18	123,019.73	92310300
82	01/09/08	Charles River Associates	A	134,599.77	100,949.83	33,649.94	92310300
83	01/09/08	Information Management	A	5,525.00	4,143.75	1,381.25	92310300
84	01/09/08	FedEx	A	893.42	670.07	223.35	92110300
85	01/16/08	FedEx	A	34.52	25.89	8.63	92110300
86	12/04/07	Smith & Butterfield	A	2,035.20	1,526.40	508.80	92110300
87	12/20/07	Smith & Butterfield	A	(748.64)	(561.48)	(187.16)	92110300
88	01/01/08	A T & T Teleconference	A	2,003.64	1,502.75	500.89	92110300
89	01/01/08	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
90	01/15/08	Deloitte & Touche	A	3,380.00	2,535.00	845.00	92310300
91	01/18/08	Stanley Consultants	A	37,650.74	28,238.06	9,412.68	92310300
92	01/22/08	Doe Anderson	A	3,412.50	2,559.38	853.12	92310300
93	01/18/08	Information Management	A	8,712.50	6,534.38	2,178.12	92310300
94	01/23/08	FedEx	A	66.69	50.02	16.67	92110300
95	01/18/08	Hogan & Hartson	A	236,582.62	177,436.97	59,145.65	92310300
96	01/16/08	URS Corporation	A	212.44	159.33	53.11	92310300
97	01/31/08	JE 01-24. 1-Dell Commercial Credit	A	(4,483.80)	(3,362.85)	(1,120.95)	92110300
98	01/31/08	JE 01-24. 1-Hogan Hartson (12/10/07)	A	(6,887.50)	(5,165.63)	(1,721.87)	92310300
99	12/12/08	Smith & Butterfield	A	630.78	473.09	157.69	92110300
100	12/13/08	Smith & Butterfield	A	683.35	512.51	170.84	92110300
101	12/12/08	Smith & Butterfield	A	325.79	244.34	81.45	92110300
102	01/25/08	Kay Lilly Petty Cash	A	107.91	80.96	26.95	92110300
103	01/31/08	PC-Angela Ackerman	A	92.17	69.13	23.04	92110300
104	01/31/08	PC-Mark Bailey	A	1,990.86	1,493.15	459.43	92110300
105	01/31/08	PC-Mark Bailey	A			38.28	92810000
106	01/31/08	PC-David Baumgart	A	59.95	44.96	14.99	92110300
107	01/31/08	PC-Bill Blackburn	A	409.22	306.92	64.02	92110300
108	01/31/08	PC-Bill Blackburn	A			38.28	92810000
109	01/31/08	PC-Mike Core	A	1,286.00	964.50	321.50	92110300
110	01/31/08	PC-Mark Hite	A	201.46	151.10	50.36	92110300
111	01/31/08	PC-Travis Housley	A	164.59	123.44	41.15	92110300
112	01/31/08	PC-Laila Lilly	A	990.83	743.12	247.71	92110300
113	01/31/08	PC-Marty Littrel	A	1,427.68	1,070.77	356.91	92810000
114	01/31/08	PC-Paula Mitchell + JE 01-19.1	A	444.47	333.37	111.10	92110300
115	01/31/08	PC-David Spainhoward + JE 01-19.1	A	1,655.29	1,241.46	413.83	92810000
116	01/31/08	PC-John Talbert	A	156.52	117.39	25.44	92110300
117	01/31/08	PC-John Talbert	A			13.69	92810000
118	01/31/08	PC-Mike Thompson	A	80.25	60.19	20.06	92810000
119	02/06/08	Sullivan, Mountjoy, Stainback & Miller	A	72,307.70	54,230.78	18,076.92	92310300
120	02/01/08	Dorsey, King, Gray, Norment & Hopgood	A	11,064.60	8,298.45	2,766.15	92310300
121	02/01/08	Utility & Economic	A	10,034.44	7,525.83	2,508.61	92310300
122	02/01/08	JDG Consulting	A	9,854.94	7,391.21	2,463.73	92310300
123	02/01/08	JDG Consulting	A	4,927.48	3,695.61	1,231.87	92310300
124	02/01/08	JDG Consulting	A	4,927.48	3,695.61	1,231.87	92310300
125	02/11/08	Orrick, Herrington & Sutcliffe	A	492,927.87	369,695.90	123,231.97	92310300
126	02/01/08	A T & T Teleconference	A	73.67	55.25	18.42	92110300
127	01/30/08	FedEx	A	34.52	25.89	8.63	92110300
128	02/01/08	The Prime Group	A	5,736.31	4,302.23	1,434.08	92310300
129	02/14/08	Bill Blackburn	A	105.33	79.00	26.33	92110300
130	02/14/08	Bill Blackburn	A	302.50	226.88	75.62	92110300
131	02/06/08	Jackie Fahse	A	265.92	199.44	66.48	92110300
132	02/18/08	L & N Bed & Breakfast	A	467.50	350.63	116.87	92110300
133	02/14/08	Charles River Associates	A	81,942.42	61,456.82	20,485.60	92310300
134	02/06/08	FedEx	A	257.42	193.09	64.33	92110300
135	02/01/08	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
136	02/07/08	Information Management	A	8,096.25	6,072.19	2,024.06	92110300
137	02/24/08	Mark Hite	A	13.43	10.07	3.36	92110300
138	02/15/08	Black & Veatch	A	117,410.99	88,058.24	29,352.75	92310300
139	02/18/08	Midamerica Jet	A	4,371.50	3,278.63	1,092.87	92110300
140	02/12/08	GDS Associates	A	372.00	279.00	93.00	92310300
141	02/18/08	Doe Anderson	A	875.00	656.25	218.75	92310300
142	02/13/08	FedEx	A	18.84	14.13	4.71	92110300
143	02/07/08	URS Corporation	A	4,076.00	3,057.00	1,019.00	92310300
144	02/29/08	JE 02-05 0 RUS Counsel Escrow	A	40,033.75	30,025.31	10,008.44	92310300

Unwind Costs - by Month - Historical Test Year

	Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account
			Agreements- Exhibit				
145	02/29/08	PC-Mark Bailey	A	725.81	544.37	181.44	92810000
146	02/29/08	PC-Mark Bertram	A	762.94	572.21	190.73	92110300
147	02/29/08	PC-Jackie Fahse	A	64.00	48.00	16.00	92110300
148	02/29/08	PC-Bill Blackburn	A	1,439.92	1,079.95	254.52	92110300
149	02/29/08	PC-Bill Blackburn	A			105.45	92810000
150	02/29/08	PC-Mike Core	A	831.86	623.89	201.11	92110300
151	02/29/08	PC-Mike Core	A			6.86	92810000
152	02/29/08	PC-Sandy Gootee	A	2,074.65	1,556.00	518.65	92110300
153	02/29/08	PC-Mark Hite	A	209.45	157.09	52.36	92810000
154	02/29/08	PC-Laila Lilly	A	890.40	667.80	222.60	92110300
155	02/29/08	PC-Paula Mitchell	A	296.20	222.16	74.04	92810000
156	02/29/08	PC-David Spainhoward	A	1,270.58	952.94	317.64	92810000
157	02/29/08	PC-John Talbert	A	159.20	119.40	39.80	92810000
158	02/29/08	PC-Mike Thompson	A	261.47	196.10	33.17	92110300
159	02/29/08	PC-Mike Thompson	A			32.20	92810000
160	02/29/08	PC-David Titzer	A	49.09	36.82	12.27	92110300
161	02/05/08	Henderson Municipal Power & Light	A	12,173.10	9,129.83	3,043.27	92310300
162	02/12/08	Stanley Consultants	A	2,786.00	2,089.50	696.50	92310300
163	02/14/08	Stanley Consultants	A	15,062.44	11,296.83	3,765.61	92310300
164	02/14/08	Stanley Consultants	A	21,366.65	16,024.99	5,341.66	92310300
165	02/19/08	Information Management	A	2,571.25	1,928.44	642.81	92310300
166	02/20/08	FedEx	A	927.04	695.29	231.75	92810000
167	02/21/08	Henderson Municipal Power & Light	A	34,101.03	25,575.77	8,525.26	92310300
168	02/26/08	Hogan & Hartson	A	147,474.80	110,606.11	36,868.69	92810000
169	02/27/08	FedEx	A	256.39	192.31	8.91	92110300
170	02/27/08	FedEx	A			55.17	92810000
171	03/01/08	Henderson Municipal Power & Light	A	3,000.00	2,250.00	750.00	92110300
172	03/01/08	JDG Consulting	A	3,783.16	2,837.37	945.79	92310300
173	03/01/08	JDG Consulting	A	3,783.16	2,837.37	945.79	92310300
174	03/01/08	JDG Consulting	A	7,566.30	5,674.73	1,891.57	92310300
175	03/01/08	Utility & Economic	A	25,451.21	19,088.41	6,362.80	92310300
176	03/03/08	Dorsey, King, Gray, Norment & Hopgood	A	10,526.31	7,894.73	2,631.58	92310300
177	03/03/08	Mike Core	A	62.97	47.23	15.74	92110300
178	03/05/08	FedEx	A	39.17	29.38	9.79	92110300
179	03/05/08	Information Management	A	5,567.50	4,175.63	1,391.87	92310300
180	03/05/08	The Prime Group	A	4,878.65	3,658.99	1,219.66	92310300
181	03/06/08	Sullivan, Mountjoy, Stainback & Miller	A	89,032.56	66,774.42	22,258.14	92310300
182	03/07/08	J & B Catering	A	82.68	62.01	20.67	92110300
183	03/07/08	Orrick, Herrington & Sutcliffe	A	403,147.14	302,360.36	100,786.78	92310300
184	03/11/08	URS Corporation	A	4,670.14	3,502.61	1,167.53	92310300
185	03/12/08	FedEx	A	995.23	746.42	248.81	92110300
186	03/19/08	FedEx	A	25.55	19.16	6.39	92110300
187	03/19/08	Information Management	A	6,098.75	4,574.06	1,524.69	92310300
188	03/21/08	Charles River Associates	A	99,674.06	74,755.55	24,918.51	92310300
189	04/16/08	FedEx	B	1,124.80	843.58	281.22	92810000
190	04/01/08	HMP&L-May Service	B	3,000.00	2,250.00	750.00	92110300
191	04/10/08	J & B Catering	B	82.68	62.01	20.67	92110300
192	04/18/08	Nancy Utley	B	66.63	49.97	16.66	92110300
193	04/23/08	FedEx	B	1,283.22	962.48	320.74	92810000
194	04/30/08	PC-Bill Blackburn	B	55.38	41.54	13.84	92110300
195	04/30/08	PC- Mike Core	B	445.56	334.17	108.00	92110300
196	04/30/08	PC- Mike Core	B			3.39	92810000
197	04/30/08	PC-David Spainhoward	B	129.34	97.01	25.00	92110300
198	04/30/08	PC-David Spainhoward	B			7.33	92810000
199	02/29/08	PC-Sandy Gootee	100% BREC	878.00		878.00	92110300
200	03/11/08	Kay Lilly Petty Cash	100% BREC	12.55		12.55	92110300
201	03/31/08	PC-Angela Ackerman	100% BREC	79.50		79.50	92110300
202	03/31/08	PC-Mark Bailey	100% BREC	840.74		489.00	92110300
203	03/31/08	PC-Mark Bailey	100% BREC			351.74	92810000
204	03/31/08	PC-Bill Blackburn	100% BREC	8,356.75		4,433.78	92110300
205	03/31/08	PC-Bill Blackburn	100% BREC			3,922.97	92810000
206	03/31/08	PC-Mike Core	100% BREC	499.87		340.00	92110300
207	03/31/08	PC-Mike Core	100% BREC			159.87	92810000
208	03/31/08	PC-Sandy Gootee	100% BREC	56.94		56.94	92110300
209	03/31/08	PC-Mark Hite	100% BREC	1,998.81		436.41	92110300
210	03/31/08	PC-Mark Hite	100% BREC			1,562.40	92810000
211	03/31/08	PC-Marty Littrel	100% BREC	1,522.16		1,522.16	92810000
212	03/31/08	PC-Paula Mitchell	100% BREC	162.50		162.50	92810000
213	03/31/08	PC-David Spainhoward+ JE 05-19 3	100% BREC	3,656.74		3,656.74	92810000
214	03/31/08	PC-John Talbert	100% BREC	276.98		276.98	92810000
215	03/31/08	PC-David Titzer	100% BREC	123.93		123.93	92110300
216	03/31/08	JE 03-05 0	100% BREC	78,572.31		78,572.31	92310300

Unwind Costs - by Month - Historical Test Year

		100% BREC or Agreements-					
<u>Invoice Date</u>	<u>Vendor</u>	<u>Exhibit</u>	<u>Amount</u>	<u>LEM</u>	<u>BREC</u>	<u>Account</u>	
217	03/25/08	Mark Bailey	100% BREC	7 27		7 27	92110300
218	03/24/08	Meade County RECC	100% BREC	5,052.07		5,052.07	92310300
219	03/21/08	CRA International Inc	100% BREC	3,528.85		3,528.85	92310300
220	04/02/08	Fed-Ex	100% BREC	825.70		825.70	92810000
221	04/16/08	CRA International Inc	100% BREC	79,050.86		79,050.86	92310300
222	04/28/08	Bill Blackburn-Exp Report	100% BREC	1,931.81		1,931.81	92110300
223	04/15/08	Black & Veatch	100% BREC	106,088.03		106,088.03	92310300
224	04/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	62,003.97		62,003.97	92310300
225	04/08/08	Meade County RECC	100% BREC	4,873.84		4,873.84	92310300
226	03/05/08	Fed-Ex	100% BREC	54.94		54.94	92110300
227	03/31/08	Keller Schroeder	100% BREC	1,830.00		1,830.00	92310300
228	04/01/08	Dorsey, King, Gray, Normnt & Hopgood	100% BREC	6,821.72		6,821.72	92310300
229	03/04/08	Western Kentucky Energy	100% BREC	289.80		289.80	92110300
230	03/21/08	Hogan & Hartson	100% BREC	122,033.85		122,033.85	92310300
231	04/03/08	The Prime Group	100% BREC	1,400.00		1,400.00	92310300
232	04/01/08	JDG Consulting	100% BREC	3,076.46		3,076.46	92310300
233	04/01/08	JDG Consulting	100% BREC	1,538.23		1,538.23	92310300
234	04/01/08	JDG Consulting	100% BREC	1,538.23		1,538.23	92310300
235	04/01/08	Utility & Economic Consulting	100% BREC	21,354.62		21,354.62	92310300
236	04/03/08	Orrick, Herrington & Sutcliffe	100% BREC	410,929.93		410,929.93	92310300
237	03/26/08	Fed-Ex	100% BREC	83.10		83.10	92110300
238	04/04/08	Information Management Consultants	100% BREC	3,952.50		3,952.50	92310300
239	03/31/08	Troy Stovall	100% BREC	36.76		36.76	92110300
240	03/24/08	Doe Anderson	100% BREC	7,087.50		7,087.50	92310300
241	03/13/08	Black & Veatch	100% BREC	104,833.97		104,833.97	92310300
242	04/02/08	Stanley Consultants	100% BREC	2,727.31		2,727.31	92310300
243	04/02/08	Stanley Consultants	100% BREC	279.00		279.00	92310300
244	03/27/08	Stanley Consultants	100% BREC	21,121.45		21,121.45	92310300
245	03/27/08	Stanley Consultants	100% BREC	27,887.80		27,887.80	92310300
246	03/26/08	Stanley Consultants	100% BREC	2,476.51		2,476.51	92310300
247	04/09/08	Fed-Ex	100% BREC	35.07		35.07	92110300
248	04/14/08	URS Corporation	100% BREC	7,467.14		7,467.14	92310300
249	04/30/08	PC-Bill Blackburn	100% BREC	1,042.91		1,042.91	92110300
250	04/30/08	PC-Sandy Gootee	100% BREC	563.02		563.02	92110300
251	04/30/08	PC-Mark Hite	100% BREC	4,627.44		4,627.44	92110300
252	04/30/08	PC-Mike Mattox	100% BREC	333.48		333.48	92110300
253	04/30/08	PC-Paula Mitchell	100% BREC	108.58		46.67	92110300
254	04/30/08	PC-Paula Mitchell	100% BREC			61.91	92810000
255	04/30/08	PC-David Spainhoward+ JE 04-19.1	100% BREC	623.11		148.60	92110300
256	04/30/08	PC-David Spainhoward+ JE 04-19.1	100% BREC			474.51	92810000
257	04/30/08	PC-David Titzer	100% BREC	1,067.60		1,067.60	92110300
258	04/30/08	PC-Bill Yearly	100% BREC	309.38		309.38	92110300
259	04/21/08	Stanley Consultants	100% BREC	16,667.14		16,667.14	92310300
260	04/21/08	Stanley Consultants	100% BREC	21,540.30		21,540.30	92310300
261	04/17/08	Kenergy	100% BREC	8,801.46		793.00	92310300
262	04/17/08	Kenergy	100% BREC			2,200.76	92110300
263	04/17/08	Kenergy	100% BREC			5,807.70	92810000
264	04/21/08	Stanley Consultants	100% BREC	55,541.26		55,541.26	92310300
265	03/31/08	Jackson Purchase Energy Corp	100% BREC	2,854.17		2,854.17	92110300
266	05/02/08	Jackson Purchase Energy Corp	100% BREC	9,976.87		3,922.72	92110300
267	05/02/08	Jackson Purchase Energy Corp	100% BREC			6,054.15	92310300
268	04/23/08	Doe Anderson	100% BREC	1,400.00		1,400.00	92310300
269	05/01/08	Utility & Economic Consulting	100% BREC	1,155.00		1,155.00	92310300
270	04/22/08	Information Management Consultants	100% BREC	1,360.00		1,360.00	92310300
271	05/05/08	Orrick, Herrington & Sutcliffe	100% BREC	45,694.14		45,694.14	92310300
272	05/01/08	Sullivan, Mountjoy, Stainback & Miller	100% BREC	5,404.69		5,404.69	92310300
273	04/30/08	Hogan & Hartson	100% BREC	112,933.18		112,933.18	92310300
274	10/23/07	Western Kentucky Energy	100% BREC	4,076.00		4,076.00	92110300
275	02/07/08	URS Corporation	100% BREC	4,573.70		4,573.70	92310300
276	05/19/08	CRA International Inc	100% BREC	2,031.40		2,031.40	92310300
277	05/30/08	CoBank	100% BREC	38,695.79		38,695.79	92310300
278	03/26/08	Thomason Barbeque	100% BREC	99.38		99.38	92110300
279	04/03/08	Ziemer Stayman Weitzel & Shoulders	100% BREC	502.33		502.33	92310300
280	05/28/08	Stanley Consultants	100% BREC	3,264.00		3,264.00	92310300
281	05/28/08	Stanley Consultants	100% BREC	53.00		53.00	92310300
282	05/14/08	Black & Veatch	100% BREC	24,675.20		24,675.20	92310300
283	06/16/08	Orrick, Herrington & Sutcliffe	100% BREC	70.61		70.61	92310300
284	05/31/08	Jackson Purchase Energy Corp	100% BREC	145.26		145.26	92310300
285	05/31/08	Jackson Purchase Energy Corp	100% BREC	67.50		67.50	92310300
286	07/21/08	Jackson Purchase Energy Corp	100% BREC	4,580.52		4,580.52	92310300
287	05/16/08	Mark Bailey	B	96.97	72.73	24.24	92110300
288	05/16/08	Mark Hite	B	75.38	56.54	18.84	92110300

Unwind Costs - by Month - Historical Test Year

	Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account
			Agreements- Exhibit				
289	04/23/08	Doe Anderson	B	262 50	196 88	65 62	92310300
290	04/30/08	MidAmerica Jet	B	4,575 75	3,431 81	1,143 94	92110300
291	05/01/08	Dorsey, King, Gray, Norment & Hopgood	B	1,169 95	877 46	292 49	92310300
292	05/01/08	JDG Consulting	B	1,575 00	1,181 25	393 75	92310300
293	05/01/08	JDG Consulting	B	787 50	590 63	196 87	92310300
294	05/01/08	JDG Consulting	B	787 50	590 63	196 87	92310300
295	05/01/08	Utility & Economic Consulting	B	18,100 47	13,575 35	4,525 12	92310300
296	05/02/08	The Prime Group	B	2,800 00	2,100 00	700 00	92310300
297	04/22/08	Information Management Consultants	B	6,608 75	4,956 56	1,652 19	92310300
298	05/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300
299	05/05/08	Orrick, Herrington & Sutcliffe	B	327,723 17	245,792 38	81,930 79	92310300
300	05/01/08	Sullivan, Mountjoy, Stainback & Miller	B	69,805 59	52,354 19	17,451 40	92310300
301	05/06/08	Information Management Consultants	B	8,330 00	6,247 50	2,082 50	92310300
302	05/01/08	A T & T Teleconference	B	711 38	533 54	177 84	92110300
303	04/30/08	FedEx	B	1,128 64	846 51	282 13	92810000
304	04/30/08	Keller Shroeder	B	2,531 50	1,898 63	632 87	92110300
305	05/20/08	Information Management Consultants	B	8,117 50	6,088 13	2,029 37	92310300
306	05/07/08	FedEx	B	52 72	39 55	13 17	92110300
307	05/14/08	FedEx	B	17 09	12 82	4 27	92110300
308	05/13/08	Global Insight	B	13,650 00	10,237 50	3,412 50	92310300
309	05/20/08	URS Corporation	B	9,265 90	6,949 43	2,316 47	92310300
310	05/21/08	FedEx	B	16 13	12 10	4 03	92110300
311	05/22/08	Bill Blackburn	B	663 22	497 42	165 80	92110300
312	05/28/08	Mike Mattox	B	6 43	4 82	1 61	92110300
313	05/19/08	CRA International, Inc.	B	92,002 25	69,001 69	23,000 56	92310300
314	05/23/08	Hogan & Hartson	B	147,639 31	110,729 49	36,909 82	92310300
315	05/01/08	Kay Lilly Petty Cash	B	97 94	73 47	24 47	92110300
316	05/19/08	Meade County	B	2,085 88	1,564 41	521 47	92310300
317	05/31/08	PC-Mark Bailey	B	493 65	370 24	100 00	92110300
318	05/31/08	PC-Mark Bailey	B			23 41	92810000
319	05/31/08	PC-David Baumgart	B	719 99	539 99	180 00	92110300
320	05/31/08	PC-Bill Blackburn	B	2,845 70	2,134 28	644 65	92110300
321	05/31/08	PC-Bill Blackburn	B			66 77	92810000
322	05/31/08	PC-Mike Core	B	561 32	421 00	2 88	92110300
323	05/31/08	PC-Mike Core	B			137 44	92810000
324	05/31/08	PC-Bill Denton	B	78 65	58 99	19 66	93021000
325	05/31/08	PC-Christa Gibson	B	36 11	27 08	9 03	92110300
326	05/31/08	PC-Sandy Gootee	B	995 00	746 25	248 75	92110300
327	05/31/08	PC-Mark Hite	B	676 99	507 74	169 25	92110300
328	05/31/08	PC-Laila Lilly	B	534 03	400 52	133 51	92810000
329	05/31/08	PC-Mike Mattox	B	198 96	149 22	49 74	92110300
330	05/31/08	PC-Mark McAdams	B	172 94	129 71	43 23	92110300
331	05/31/08	PC-Paula Mitchell	B	43 16	32 37	10 79	92810000
332	05/31/08	PC-Russ Pogue	B	21 09	15 82	5 27	92810000
333	05/31/08	PC-David Spainhoward	B	2,349 59	1,762 21	587 38	92810000
334	05/31/08	PC-David Titzer	B	196 30	147 23	49 07	92110300
335	05/31/08	JE 05-02 0-Inez G.-Buy-Low-Christa G's PCd	B	(5 01)	(3 76)	(1 25)	92110300
336	06/01/08	A T & T Teleconference	B	177 48	133 11	44 37	92110300
337	06/01/08	Henderson Municipal Power & Light	B	3,000 00	2,250 00	750 00	92110300
338	05/28/08	Stanley Consultants	B	12,521 60	9,391 20	3,130 40	92310300
339	05/28/08	Stanley Consultants	B	20,277 10	15,207 83	5,069 27	92310300
340	05/28/08	Stanley Consultants	B	6,008 40	4,506 30	1,502 10	92310300
341	06/04/08	FedEx	B	971 47	728 60	242 87	92110300
342	06/05/08	Ziemer Stayman Weitzel & Shoulders	B	1,743 47	1,307 60	435 87	92310300
343	06/04/08	Sullivan, Mountjoy, Stainback & Miller	B	80,837 05	60,627 79	20,209 26	92310300
344	06/03/08	Utility & Economic Consulting	B	20,856 72	15,642 54	5,214 18	92310300
345	06/12/08	Mike Core	B	61 00	45 75	9 25	92110300
346	06/12/08	Mike Core	B			6 00	92810000
347	05/13/08	Numara Software	B	2,402 86	1,802 15	600 71	92310300
348	06/04/08	Information Management Consultants	B	5,865 00	4,398 75	1,466 25	92310300
349	05/14/08	Black & Veatch	B	110,853 02	83,139 77	27,713 25	92310300
350	06/01/08	JDG Consulting	B	4,057 33	3,043 00	1,014 33	92310300
351	06/01/08	JDG Consulting	B	4,057 33	3,043 00	1,014 33	92310300
352	06/01/08	JDG Consulting	B	8,114 65	6,085 99	2,028 66	92310300
353	05/05/08	Ziemer Stayman Weitzel & Shoulders	B	2,547 03	1,910 27	636 76	92310300
354	05/31/08	Alan C. Parsons	B	6,815 00	5,111 25	1,703 75	92310300
355	06/02/08	Troy Stovall	B	16 10	12 08	4 02	92110300
356	06/11/08	Black & Veatch	B	101,617 14	76,212 86	25,404 28	92310300
357	06/11/08	FedEx	B	73 70	55 28	18 42	92110300
358	06/16/08	Orrick, Herrington & Sutcliffe	B	452,192 74	339,144 56	113,048 18	92310300
359	06/16/08	Orrick, Herrington & Sutcliffe	B	6,761 63	5,071 22	1,690 41	92310300
360	05/30/08	Doe Anderson	B	826 32	619 74	206 58	92310300

Unwind Costs - by Month - Historical Test Year

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361	06/01/08	Dorsey, King, Gray, Norment & Hopgood	B	2,739.30	2,054.48	684.82	92310300
362	06/18/08	Fast Print	B	227.90	170.93	56.97	92110300
363	06/09/08	CRA International, Inc	B	77,449.48	58,087.11	19,362.37	92310300
364	06/16/08	Hogan & Hartson	B	147,905.82	110,929.37	36,976.45	92310300
365	06/11/08	Sungard Avantgard Payment Services	B	900.00	675.00	225.00	92110300
366	05/31/08	Keller Shroeder	B	13,072.75	9,804.56	3,268.19	92310300
367	05/31/08	Keller Shroeder	B	5,411.25	4,058.44	1,352.81	92310300
368	05/31/08	Jackson Purchase Energy Corporation	B	405.00	303.75	101.25	92310300
369	05/31/08	Jackson Purchase Energy Corporation	B	1,940.63	1,455.47	485.16	92310300
370	06/19/08	Information Management Consultants	B	7,246.25	5,434.69	1,811.56	92310300
371	05/28/08	Stanley Consultants	B	485.58	364.19	121.39	92310300
372	06/16/08	URS Corporation	B	11,458.47	8,593.85	2,864.62	92310300
373	06/18/08	FedEx	B	1,245.80	934.35	311.45	92810000
374	06/25/08	FedEx	B	30.11	22.58	7.53	92110300
375	06/23/08	Broughton International	B	29,969.91	22,477.43	7,492.48	92110300
376	06/30/08	06/08 PC,JE 06-19 1-Sandy Gootee	B	953.47	715.10	238.37	92110300
377	06/30/08	06/08 PC-Mark Bailey	B	1,672.51	1,254.38	418.13	92110300
378	06/30/08	06/08 PC-David Baumgart	B	23.03	17.27	5.76	92110000
379	06/30/08	06/08 PC-Donna Windhaus	B	311.15	233.37	77.78	92110300
380	06/30/08	06/08 PC-Bill Blackburn	B	5,694.20	4,270.67	1,245.74	92110300
381	06/30/08	06/08 PC-Bill Blackburn	B			177.79	92810000
382	06/30/08	06/08 PC-Mike Core	B	2,240.24	1,680.19	560.05	92110300
383	06/30/08	06/08 PC-Christa Gibson	B	25.96	19.47	6.49	92110300
384	06/30/08	06/08 PC-Mark Hite	B	5,196.47	3,897.37	1,299.10	92110300
385	06/30/08	06/08 PC-Kay Lilly	B	498.17	373.63	44.15	92110300
386	06/30/08	06/08 PC-Kay Lilly	B			80.39	92810000
387	06/30/08	06/08 PC-Paula Mitchell	B	283.69	212.77	70.92	92810000
388	06/30/08	06/08 PC,JE 06-19 1 & 3-David Spainhoward	B	1,005.96	754.47	251.49	92810000
389	06/30/08	06/08 PC-John Talbert	B	203.33	152.50	44.83	92110300
390	06/30/08	06/08 PC-John Talbert	B			6.00	92810000
391	06/30/08	06/08 PC-Mike Thompson	B	125.21	93.91	25.00	92110300
392	06/30/08	06/08 PC-Mike Thompson	B			6.30	92810000
393	06/30/08	06/08 PC David Titzer	B	1,264.04	948.02	316.02	92110300
394	07/02/08	FedEx	B	1,026.94	770.21	58.47	92110300
395	07/02/08	FedEx	B			198.26	92810000
396	06/26/08	Meade County	B	2,823.24	2,117.43	705.81	92310300
397	07/02/08	URS Corporation	B	18,838.88	14,129.16	4,709.72	92310300
398	07/01/08	Dorsey, King, Gray, Norment & Hopgood	B	6,795.34	5,096.51	1,698.83	92310300
399	07/01/08	JDG Consulting	B	1,940.43	1,455.32	485.11	92310300
400	07/01/08	JDG Consulting	B	1,940.42	1,455.32	485.10	92310300
401	07/01/08	JDG Consulting	B	3,880.83	2,910.62	970.21	92310300
402	07/01/08	The Prime Group	B	5,105.04	3,828.78	1,276.26	92310300
403	06/30/08	Utility & Economic Consulting	B	15,029.58	11,272.19	3,757.39	92310300
404	07/08/08	Sullivan, Mountjoy, Stainback & Miller	B	63,063.34	47,297.51	15,765.83	92310300
405	07/10/08	Hogan & Hartson	B	135,285.20	101,463.91	33,821.29	92310300
406	07/15/08	Orrick, Herrington & Sutcliffe	B	86,820.99	65,115.74	21,705.25	92310300
407	07/15/08	Orrick, Herrington & Sutcliffe	B	384,517.16	288,387.87	96,129.29	92310300
408	07/04/08	Information Management Consultants	B	8,372.50	6,279.38	2,093.12	92310300
409	06/30/08	Keller Shroeder	B	12,834.75	9,626.06	3,208.69	92310300
410	06/30/08	Keller Shroeder	B	5,352.75	4,014.56	1,338.19	92310300
411	07/01/08	A T & T Teleconference	B	1,454.03	1,090.52	363.51	92110300
412	06/30/08	Keller Shroeder	B	565.50	424.13	141.37	92310300
413	07/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
414	07/11/08	Bill Blackburn	B	1,338.55	1,003.91	334.64	92110300
415	07/15/08	Mark Bailey	B	50.00	37.50	12.50	92110300
416	07/14/08	David Baumgart	B	38.60	28.95	9.65	92110300
417	07/30/08	Mark Hite	B	43.06	32.30	10.76	92110300
418	07/21/08	Jackson Purchase Energy Corporation	B	145.39	109.04	36.35	92110300
419	07/09/08	Black & Veatch	B	111,608.24	83,706.18	27,902.06	92310300
420	07/16/08	FedEx	B	37.51	28.14	5.61	92110300
421	07/16/08	FedEx	B			3.76	92810000
422	07/17/08	Stanley Consultants	B	79,146.44	59,359.83	19,786.61	92310300
423	07/17/08	Stanley Consultants	B	11,844.80	8,883.60	2,961.20	92310300
424	07/17/08	Stanley Consultants	B	650.08	487.56	162.52	92310300
425	07/17/08	Stanley Consultants	B	712.00	534.00	178.00	92310300
426	07/17/08	Stanley Consultants	B	101.00	75.75	25.25	92310300
427	07/17/08	Stanley Consultants	B	27,993.49	20,995.12	6,998.37	92310300
428	07/17/08	Stanley Consultants	B	20,051.23	15,038.42	5,012.81	92310300
429	07/08/08	Kay Lilly Petty Cash	B	82.10	61.58	3.37	92110300
430	07/08/08	Kay Lilly Petty Cash	B			17.15	92810000
431	06/30/08	Troy Stovall	B	101.11	75.83	25.28	92110300
432	07/23/08	Doe Anderson	B	612.50	459.38	153.12	92310300

Unwind Costs - by Month - Historical Test Year

			100% BREC or Agreements- Exhibit	Amount	LEM	BREC	Account
Invoice Date	Vendor						
433	07/11/08	CRA International, Inc	B	92,828.87	69,621.65	23,207.22	92310300
434	07/23/08	FedEx	B	44.25	33.19	11.06	92110300
435	07/31/08	JE 07-05.0 RUS Counsel Escrow	B	154,277.61	115,708.21	38,569.40	92310300
436	07/31/08	07/08 PC-Mark Bailey	B	1,312.44	984.34	278.01	92110300
437	07/31/08	07/08 PC-Mark Bailey	B			50.09	92810000
438	07/31/08	07/08 PC-David Baumgart	B	183.22	137.42	45.80	92110300
439	07/31/08	07/08 PC-Bill Blackburn	B	827.35	620.51	183.25	92110300
440	07/31/08	07/08 PC-Bill Blackburn	B			23.59	92810000
441	07/31/08	07/08 PC-Mike Core	B	2,084.05	1,563.05	521.00	92110300
442	07/31/08	07/08 PC-David Crockett	B	297.88	223.41	74.47	92110300
443	07/31/08	07/08 PC-Christa Gibson	B	14.57	10.93	3.64	92110300
444	07/31/08	07/08 PC-Mark Hite	B	1,497.42	1,123.07	374.35	92110300
445	07/31/08	07/08 PC-Mike Mattox	B	1,217.48	913.11	73.47	92110300
446	07/31/08	07/08 PC-Mike Mattox	B			230.90	92810000
447	07/31/08	07/08 PC-Mark McAdams	B	202.00	151.50	50.50	92110300
448	07/31/08	07/08 PC-Paula Mitchell	B	94.40	70.80	23.60	92810000
449	07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx	B	865.74	649.30	15.00	92110300
450	07/31/08	07/08 PC-David Spainhoward+JE09-19 1s tx	B			201.44	92810000
451	07/31/08	07/08 PC-David Titzer	B	1,144.28	858.22	286.06	92110300
452	07/31/08	07/08 PC-AI Yockey	B	297.88	223.41	74.47	92110300
453	07/22/08	Information Management Consultants	B	4,908.75	3,681.56	1,227.19	92310300
454	07/18/08	Kenergy Corp	B	111.24	83.43	27.81	92110300
455	07/18/08	Stanley Consultants	B	21,683.46	16,262.60	5,420.86	92310300
456	07/18/08	Stanley Consultants	B	606.00	454.50	151.50	92310300
457	07/22/08	Stanley Consultants	B	32,984.46	24,738.35	8,246.11	92310300
458	08/01/08	Utility & Economic Consulting	B	660.00	495.00	165.00	92310300
459	08/01/08	JDG Consulting	B	450.00	337.50	112.50	92310300
460	08/01/08	JDG Consulting	B	450.00	337.50	112.50	92310300
461	08/01/08	JDG Consulting	B	900.00	675.00	225.00	92310300
462	07/30/08	Meade County	B	3,267.53	2,450.65	816.88	92310300
463	07/31/08	Jackson Purchase Energy Corporation	B	2,823.24	2,117.43	705.81	92310300
464	08/06/08	Sullivan, Mountjoy, Stainback & Miller	B	51,788.79	38,841.59	12,947.20	92310300
465	08/05/08	URS Corporation	B	8,315.55	6,236.66	2,078.89	92310300
466	08/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
467	08/05/08	Information Management Consultants	B	8,988.75	6,741.56	2,247.19	92310300
468	08/01/08	A T & T Teleconference	B	58.24	43.68	14.56	92110300
469	08/06/08	FedEx	B	55.57	41.68	13.89	92110300
470	08/07/08	Orrick, Herrington & Sutcliffe	B	3,295.34	2,471.51	823.83	92310300
471	08/07/08	Orrick, Herrington & Sutcliffe	B	319,600.69	239,700.52	79,900.17	92310300
472	08/08/08	CRA International, Inc.	B	45,579.34	34,184.51	11,394.83	92310300
473	08/14/08	Meade County	B	1,307.44	980.58	326.86	92310300
474	08/15/08	Hogan & Hartson	B	56,395.78	42,296.84	14,098.94	92310300
475	08/15/08	Mercer	B	12,335.00	9,251.25	3,083.75	92310300
476	08/18/08	Stanley Consultants	B	17,252.81	12,939.61	4,313.20	92310300
477	08/18/08	Stanley Consultants	B	12,450.90	9,338.18	3,112.72	92310300
478	08/18/08	Stanley Consultants	B	290.58	217.94	72.64	92310300
479	08/18/08	Stanley Consultants	B	29,925.00	22,443.75	7,481.25	92310300
480	08/20/08	Information Management Consultants	B	7,373.75	5,530.31	1,843.44	92310300
481	08/28/08	Bill Blackburn	B	1,170.23	877.67	292.56	92110300
482	07/31/08	Keller Shroeder	B	5,612.00	4,209.00	1,403.00	92310300
483	07/31/08	Keller Shroeder	B	5,910.00	4,432.50	1,477.50	92310300
484	08/31/08	JE 08-05.0 RUS Counsel Escrow	B	21,517.50	16,138.13	5,379.37	92310300
485	08/20/08	FedEx	B	154.29	115.72	38.57	92810000
486	08/27/08	FedEx	B	66.09	49.57	11.27	92110300
487	08/27/08	FedEx	B			5.25	92810000
488	07/17/08	Zones	B	13,025.28	9,768.96	3,256.32	92110300
489	06/30/08	Western Kentucky Energy	C	36,717.65		36,717.65	41310000
490	07/31/08	Western Kentucky Energy	C	14,707.00		14,707.00	41310000
491	08/19/08	Western Kentucky Energy	C	2,977.03		2,977.03	41310000
492	08/31/08	08/08 PC-Marshall Bissonnette	B	1,022.20	766.65	255.55	92110300
493	08/31/08	08/08 PC-Mark Bailey	B	200.00	150.00	50.00	92110300
494	08/31/08	08/08 PC-Donna Windhaus-BREC Corp Card	B	114.47	85.85	28.62	92110300
495	08/31/08	08/08 PC-Bill Blackburn	B	775.30	581.48	193.82	92110300
496	08/31/08	08/08 PC-Mark Hite	B	1,791.38	1,343.54	447.84	92110300
497	08/31/08	08/08 PC-Travis Housley	B	189.80	142.35	47.45	92110300
498	08/31/08	08/08 PC-Mark McAdams	B	190.00	142.50	47.50	92110300
499	08/31/08	08/08 PC-Dee McDowell	B	40.55	30.41	10.14	92110300
500	08/31/08	08/08 PC-Paula Mitchell	B	106.52	79.89	26.63	92110300
501	08/31/08	08/08 PC-Mike Thompson	B	109.10	81.83	27.27	92110300
502	08/31/08	08/08 PC-David Titzer	B	123.47	92.61	30.86	92110300
503	08/26/08	Deloitte Tax	B	46,185.00	34,638.75	11,546.25	92310300
504	09/01/08	A T & T Teleconference	B	204.70	153.53	51.17	92110300

Unwind Costs - by Month - Historical Test Year

		100% BREC or Agreements-					
<u>Invoice Date</u>	<u>Vendor</u>	<u>Exhibit</u>	<u>Amount</u>	<u>LEM</u>	<u>BREC</u>	<u>Account</u>	
505	08/29/08	CoBank	B	25,112.59	18,834.44	6,278.15	92310300
506	07/31/08	Jackson Purchase Energy Corporation	B	83.70	62.78	20.92	92810000
507	09/01/08	JDG Consulting	B	1,125.00	843.75	281.25	92310300
508	09/01/08	JDG Consulting	B	562.50	421.88	140.62	92310300
509	09/01/08	JDG Consulting	B	562.50	421.88	140.62	92310300
510	09/08/08	Sullivan, Mountjoy, Stainback & Miller	B	35,463.71	26,597.78	8,865.93	92310300
511	09/03/08	Orrick, Herrington & Sutcliffe	B	375,351.13	281,513.35	93,837.78	92310300
512	09/03/08	Orrick, Herrington & Sutcliffe	B	138.70	104.03	34.67	92310300
513	09/10/08	J & B Catering	B	79.50	59.63	19.87	92110300
514	09/08/08	Kay Lilly Petty Cash	B	23.19	17.39	5.80	92110300
515	09/02/08	Utility & Economic Consulting	B	1,815.00	1,361.25	453.75	92310300
516	09/04/08	Information Management Consultants	B	7,756.25	5,817.19	1,939.06	92310300
517	08/14/08	Black & Veatch	B	109,562.70	82,172.03	27,390.67	92310300
518	09/01/08	URS Corporation	B	363.85	272.89	90.96	92310300
519	09/08/08	Ziemer Stayman Weitzel & Shoulders	B	1,182.50	886.88	295.62	92310300
520	07/29/08	Troy Stovall	B	30.84	23.13	7.71	92110300
521	09/02/08	Troy Stovall	B	41.02	30.77	10.25	92110300
522	09/12/08	CRA International, Inc	B	107,674.60	80,755.95	26,918.65	92310300
523	09/10/08	FedEx	B	142.30	106.74	35.56	92110300
524	09/17/08	FedEx	B	83.22	62.41	20.81	92110300
525	09/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
526	09/02/08	Western Kentucky Energy	C	30,037.58		30,037.58	41310000
527	09/30/08	09/08 PC-Mark Bertram	B	22.20	16.65	5.55	92110300
528	09/30/08	09/08 PC-Bill Blackburn	B	281.43	211.08	46.14	92110300
529	09/30/08	09/08 PC-Bill Blackburn	B			24.21	92810000
530	09/30/08	09/08 PC-Sandy Goozee	B	106.53	79.90	26.63	92810000
531	09/30/08	09/08 PC-Kay Lilly	B	246.14	184.61	61.53	92110300
532	09/30/08	09/08 PC-Mark McAdams	B	171.00	128.25	42.75	92110300
533	09/30/08	09/08 PC-Paula Mitchell	B	366.65	275.00	91.65	92810000
534	09/30/08	09/08 PC-David Spainhoward	B	626.28	469.72	87.57	92110300
535	09/30/08	09/08 PC-David Spainhoward	B			68.99	92810000
536	09/30/08	09/08 PC-David Titzer	B	268.71	201.53	67.18	92110300
537	09/30/08	09/08 PC-AI Yockey	B	32.70	24.53	8.17	92810000
538	09/24/08	FedEx	B	172.26	129.21	27.90	92110300
539	09/24/08	FedEx	B			15.15	92810000
540	09/23/08	Stanley Consultants	B	425.00	318.75	106.25	92310300
541	09/23/08	Stanley Consultants	B	28,627.27	21,470.45	7,156.82	92310300
542	09/23/08	Stanley Consultants	B	20,815.73	15,611.80	5,203.93	92310300
543	09/23/08	Stanley Consultants	B	6,058.33	4,543.75	1,514.58	92310300
544	09/09/08	Hogan & Hartson	B	75,631.30	56,723.48	18,907.82	92310300
545	10/08/08	J & B Catering	B	191.33	143.50	47.83	92110300
546	09/10/08	Mercer	B	7,885.00	5,913.75	1,971.25	92310300
547	09/18/08	Deloitte Tax	B	10,120.00	7,590.00	2,530.00	92310300
548	10/08/08	Debbie Strouse	B	23.55	17.66	5.89	92110300
549	10/06/08	Sullivan, Mountjoy, Stainback & Miller	B	83,422.43	62,566.82	20,855.61	92310300
550	10/01/08	FedEx	B	56.67	42.50	14.17	92110300
551	09/25/08	Smith & Butterfield	B	1,695.83	1,271.87	423.96	92810000
552	09/23/08	Meade County	B	339.69	254.77	84.92	92310300
553	09/30/08	Utility & Economic Consulting	B	31,103.12	23,327.34	7,775.78	92310300
554	09/23/08	Information Management Consultants	B	7,246.25	5,434.69	1,811.56	92310300
555	10/07/08	Information Management Consultants	B	8,160.00	6,120.00	2,040.00	92310300
556	10/01/08	JDG Consulting	B	3,283.04	2,462.28	820.76	92310300
557	10/01/08	JDG Consulting	B	3,283.05	2,462.29	820.76	92310300
558	10/01/08	JDG Consulting	B	6,566.07	4,924.55	1,641.52	92310300
559	10/08/08	FedEx	B	131.47	98.61	32.86	92110300
560	10/01/08	Troy Stovall	B	52.14	39.11	13.03	92110300
561	08/31/08	Keller Shroeder	B	4,880.00	3,660.00	1,220.00	92310300
562	08/31/08	Keller Shroeder	B	2,047.50	1,535.63	511.87	92310300
563	08/31/08	Keller Shroeder	B	2,954.25	2,215.69	738.56	92310300
564	10/01/08	A T & T Teleconference	B	968.30	726.23	242.07	92110300
565	10/22/08	Meade County	B	465.00	348.75	116.25	92310300
566	10/14/08	Shipman & Goodwin	B	36,914.50	27,685.88	9,228.62	92310300
567	10/14/08	Shipman & Goodwin	B	3,450.00	2,587.50	862.50	92310300
568	10/08/08	The Brattle Group	B	131,712.68	98,784.51	32,928.17	92310300
569	10/01/08	Dorsey, King, Gray, Norment & Hopgood	B	3,753.75	2,815.31	938.44	92310300
570	09/10/08	Kenergy Corp	B	5,800.55	4,350.41	1,450.14	92110300
571	10/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
572	10/15/08	FedEx	B	2,990.14	2,242.65	747.49	92110300
573	10/15/08	Hogan & Hartson	B	266,809.94	200,107.46	66,702.48	92310300
574	10/09/08	Orrick, Herrington & Sutcliffe	B	520.13	390.10	130.03	92310300
575	10/09/08	Orrick, Herrington & Sutcliffe	B	454,652.34	340,989.26	113,663.08	92310300
576	10/22/08	Information Management Consultants	B	8,372.50	6,279.38	2,093.12	92310300

Unwind Costs - by Month - Historical Test Year

Invoice Date	Vendor	100% BREC or	Amount	LEM	BREC	Account	
		Agreements- Exhibit					
577	10/24/08	Stanley Consultants	B	93,298.10	69,973.58	23,324.52	92310300
578	10/22/08	Stanley Consultants	B	15,872.45	11,904.34	3,968.11	92310300
579	10/22/08	Stanley Consultants	B	22,305.03	16,728.77	5,576.26	92310300
580	07/18/08	Zones	B	2,726.32	2,044.74	681.58	92110300
581	10/21/08	Black & Veatch	B	138,358.71	103,769.03	34,589.68	92310300
582	10/20/08	Kenergy Corp	B	424.36	318.27	106.09	92110300
583	10/31/08	JE 10-05 0 RUS Counsel Escrow	B	73,035.69	54,776.77	18,258.92	92310300
584	10/31/08	10/08 PC-Mark Bailey	B	327.87	245.90	81.97	92110300
585	10/31/08	10/08 PC-David Baumgart	B	45.36	34.02	11.34	92110300
586	10/31/08	10/08 PC-Mark Bertram	B	82.61	61.96	20.65	92810000
587	10/31/08	10/08 PC-Bill Blackburn	B	1,243.29	932.49	84.62	92110300
588	10/31/08	10/08 PC-Bill Blackburn	B			226.18	92810000
589	10/31/08	10/08 PC-Sandy Gootee	B	1,280.20	960.17	242.76	92110300
590	10/31/08	10/08 PC-Sandy Gootee	B			77.27	92810000
591	10/31/08	10/08 PC-Kay Lilly	B	1,254.53	940.90	313.63	92810000
592	10/31/08	10/08 PC-Mark McAdams	B	29.19	21.89	7.30	92110300
593	10/31/08	10/08 PC-Paula Mitchell	B	476.89	357.68	119.21	92810000
594	10/31/08	10/08 PC-David Spainhoward	B	369.93	277.45	73.47	92110300
595	10/31/08	10/08 PC-David Spainhoward	B			19.01	92810000
596	11/07/08	Sullivan, Mountjoy, Stainback & Miller	B	87,471.25	65,603.44	21,867.81	92310300
597	10/29/08	FedEx	B	148.63	111.47	37.16	92810000
598	10/28/08	Smith & Butterfield	B	3,264.65	2,448.49	816.16	92110300
599	10/22/08	Stanley Consultants	B	729.47	547.10	182.37	92310300
600	10/30/08	Doe Anderson	B	2,187.50	1,640.63	546.87	92310300
601	11/04/08	Utility & Economic Consulting	B	28,244.10	21,183.08	7,061.02	92310300
602	11/01/08	JDG Consulting	B	2,573.06	1,929.80	643.26	92310300
603	11/01/08	JDG Consulting	B	2,573.05	1,929.79	643.26	92310300
604	11/01/08	JDG Consulting	B	5,146.10	3,859.58	1,286.52	92310300
605	11/05/08	Information Management Consultants	B	9,541.25	7,155.94	2,385.31	92310300
606	10/31/08	Keller Shroeder	B	2,457.00	1,842.75	614.25	92310300
607	11/01/08	Henderson Municipal Power & Light	B	3,000.00	2,250.00	750.00	92110300
608	11/10/08	Orrick, Herrington & Sutcliffe	B	407,211.48	305,408.61	101,802.87	92310300
609	11/01/08	A T & T Teleconference	B	1,330.85	998.15	332.70	92110300
610	11/10/08	Deloitte Tax	B	41,794.33	31,345.75	10,448.58	92310300
611	11/10/08	The Brattle Group	B	110,498.75	82,874.06	27,624.69	92310300
612	11/11/08	Hogan & Hartson	B	209,601.90	157,201.43	52,400.47	92310300
613	11/20/08	Bill Blackburn	B	1,248.20	936.15	312.05	92110300
614	11/12/08	FedEx	B	1,892.84	1,419.63	473.21	92810000
615	11/21/08	David Baumgart	B	8.00	6.00	2.00	92110300
616	11/20/08	Mark Hite	B	7.84	5.88	1.96	92110300
617	10/31/08	CoBank	B	305.92	229.44	76.48	92310300
618	11/21/08	Kay Lilly Petty Cash	B	33.73	25.30	8.43	92810000
619	11/26/08	Mark Bailey	B	5.32	3.99	1.33	92810000
620	11/19/08	Information Management Consultants	B	5,100.00	3,825.00	1,275.00	92310300
621	11/01/08	Dorsey, King, Gray, Norment & Hoppgood	B	6,518.35	4,888.76	1,629.59	92310300
622	11/19/08	Stanley Consultants	B	808.00	606.00	202.00	92310300
623	11/19/08	Stanley Consultants	B	15,761.30	11,820.98	3,940.32	92310300
624	11/19/08	Stanley Consultants	B	14,532.18	10,899.14	3,633.04	92310300
625	11/30/08	11/08 PC-Mark Bailey	B	3,857.68	2,893.26	867.20	92110000
626	11/30/08	11/08 PC-Mark Bailey	B			97.22	92810000
627	11/30/08	11/08 PC-Bill Blackburn	B	1,049.19	786.90	4.18	92110300
628	11/30/08	11/08 PC-Bill Blackburn	B			258.11	92810000
629	11/30/08	11/08 PC-Mike Core	B	29.75	22.31	7.44	92810000
630	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sls tx	B	788.85	591.64	19.06	92110300
631	11/30/08	11/08 PC- Sandy Gootee + JE 11-19 1 Sls tx	B			178.15	92810000
632	11/30/08	11/08 PC-Mark Hite	B	480.00	360.00	120.00	92110300
633	11/30/08	11/08 PC-Paula Mitchell	B	125.76	94.32	31.44	92810000
634	11/30/08	11/08 PC-David Spainhoward+JE11-19 1Sls tx	B	706.48	529.86	176.62	92810000
635	11/30/08	11/08 PC-David Titzer	B	40.57	30.43	10.14	92110300
636		Total		13,110,721.04	8,656,641.69	<b>4,454,079.35</b>	

November 1, 2004

Big Rivers Electric Corp.  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419-0024  
Attn: Michael Core, President and CEO

Subject: Cost Sharing of Big Rivers' Transaction Costs; Other Commitments

Gentlemen:

A. Cost Reimbursement Commitments.

Reference is made to the letter agreement dated March 9, 2004 between Big Rivers Electric Corporation ("Big Rivers") and LG&E Energy LLC ("LG&E Energy"), pursuant to which LG&E Energy agreed to reimburse Big Rivers for certain costs and expenses that may be incurred by it in connection with the "Unwind Transaction" under discussion as described therein (the "Existing Cost Share Agreement"). A copy of the Existing Cost Share Agreement is attached hereto as Exhibit A. Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the New Participation Agreement, dated as of April 6, 1998, as amended, among Big Rivers and certain affiliates of LG&E Energy (the "New Participation Agreement"), or if not so defined therein, then in the Existing Cost Share Agreement.

Big Rivers and WKE Corp., a Kentucky corporation and an indirect wholly-owned subsidiary of LG&E Energy ("WKE"), agree that the terms and conditions set forth in the Existing Cost Share Agreement shall continue to govern the rights of Big Rivers and the obligations of LG&E Energy with respect to the circumstances upon which, and the times at which, LG&E Energy shall be required to reimburse Big Rivers for any "costs" (as defined in the Existing Cost Share Agreement) that have been incurred by Big Rivers at any time prior to the date of this letter agreement (the "Execution Date"), and nothing contained in this letter agreement shall be deemed to amend or modify those terms or conditions as they may relate to those costs. However, notwithstanding anything contained in the Existing Cost Share Agreement to the contrary, the provisions of this letter agreement alone will govern the rights of Big Rivers and the obligations of WKE with respect to the circumstances upon which, and the times at which, WKE shall be required to reimburse Big Rivers for any such "costs" (or any other costs or expenses of the types contemplated below) that have been incurred or may be incurred by Big Rivers at any time on or after the Execution Date, it being understood and agreed that LG&E Energy shall not have any obligation to reimburse Big Rivers under the Existing Cost Share Agreement for any "costs" or other costs or expenses that have been incurred or may be incurred by Big Rivers at any time on or after the Execution Date. LG&E Energy shall be a third party beneficiary of Big Rivers' covenants and agreements set forth in the preceding sentence, and the same shall be deemed to amend the Existing Cost Share Agreement accordingly. The parties agree that an Unwind Transaction shall not be deemed to include any expiration or early

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 2

termination of the Operative Documents (or any of them) in accordance with their respective terms.

On the basis of the foregoing, Big Rivers and WKE each agree as follows:

1. WKE will, and will cause LG&E Energy and its affiliates to, pay all of its own costs and expenses associated with the proposed Unwind Transaction;

2. (a) WKE will, or will cause one or more of its affiliates to, reimburse Big Rivers for seventy-five percent (75%) of all out of pocket costs and expenses (but excluding internal staffing costs and allocated overhead costs of Big Rivers and its member distribution cooperatives) that may be incurred by Big Rivers on and after the Execution Date in connection with the investigation, evaluation and negotiation of, and the preparation of agreements, obtaining of necessary consents and approvals and satisfaction of other conditions precedent for, the proposed Unwind Transaction, whether or not the proposed Unwind Transaction shall be completed, including without limitation, seventy-five percent (75%) of:

(i) The fees and disbursements of counsel to Big Rivers and any advisors to Big Rivers;

(ii) The fees and disbursements of counsel and any advisors to Big Rivers' member distribution cooperatives (Kenergy Corp., Jackson Purchase Energy Corporation and Meade County Rural Electric Cooperative Corporation) incurred by those cooperatives and the out-of-pocket costs and expenses for travel, food and lodging of employees of those member distribution cooperatives, in connection with their consideration and approval of the proposed Unwind Transaction or, in the case of Kenergy Corp., in connection with its development, negotiation and completion of one or more agreements with (A) Big Rivers, or (B) Alcan Corporation, Southwire Company or Century Aluminum Company, or their respective affiliate(s) (collectively, the "Smelter Parties"), in order to facilitate the completion of the proposed Unwind Transaction, but only to the extent Big Rivers has actually funded or reimbursed, or is under an obligation to reimburse and is processing for payment, those cooperatives for such fees and disbursements;

(iii) The fees and disbursements of counsel and any advisors to any creditor of Big Rivers the consent or approval of which is required to effect the Unwind Transaction, including each party to the Non-Disturbance Agreement other than Big Rivers and the affiliates of LG&E Energy, to the extent incurred by such party (A) in connection with its consideration of and consent (where required) to the proposed Unwind Transaction, or (B) in connection with any modifications or amendments to any existing credit facilities, economically defeased lease agreements or instruments, or other agreements or instruments between or among such party and Big Rivers (among other parties) in order to facilitate the proposed Unwind Transaction;

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 3

(iv) The fees of the Moody's and S&P rating agencies as requested by Big Rivers to issue a credit assessment or similar service for Big Rivers and a credit rating on or with respect to Big Rivers or its outstanding debt securities in connection with the proposed Unwind Transaction;

(v) The fees and expenses of Woodward-Clyde or other mutually acceptable environmental consultant in connection with its undertaking of an environmental audit of the Generating Plants and the Real Property on behalf of Big Rivers and LG&E Energy (or its affiliate(s)) in connection with the proposed Unwind Transaction; and

(vi) The fees and expenses of counsel to the underwriters in connection with any issuance of public debt securities in connection with the Unwind Transaction, or any fees and expenses (including counsel fees and expenses) of credit enhancers or interim or long term lenders (other than underwriters or purchasers of public debt securities) in connection with the Unwind Transaction.

(b) The aggregate of all out-of-pocket costs and expenses that may be incurred by Big Rivers following the Execution Date in connection with the proposed Unwind Transaction as described above in Subsection A.2(a), regardless of whether Big Rivers is entitled to be reimbursed for the same pursuant to Subsection A.2(a) (but excluding the internal staffing costs and allocated overhead costs of Big Rivers and its member distribution cooperatives described in Subsection A.2(a) above), are hereinafter collectively referred to as the "Big Rivers Transaction Costs." Notwithstanding anything contained elsewhere in this letter agreement to the contrary, the aggregate amount of Big Rivers Transaction Costs for which Big Rivers shall at any time be entitled to reimbursement from WKE pursuant to this Subsection A.2 shall be Sixteen Million Five Hundred Thousand Dollars (\$16,500,000.00). The Big Rivers Transaction Costs shall not include any costs or expenses incurred by any Smelter Party, the City of Henderson, Kentucky or the City of Henderson Utility Commission that are chargeable to or reimbursable by Big Rivers or Kenergy Corp. unless the agreement of Big Rivers or Kenergy Corp. (as applicable) to fund or reimburse that third party for the same has been approved in writing by WKE.

(c) Notwithstanding anything contained in this letter agreement to the contrary, the Big Rivers Transaction Costs shall not include:

(i) any taxes or assessments by any governmental or regulatory authority arising out of the consummation of the proposed Unwind Transaction or any other transaction entered into in connection therewith or to facilitate the same;

(ii) the costs or expenses associated with Big Rivers' performance of any debt, obligation or liability expressly assumed by Big Rivers from LG&E Energy or its affiliate in connection with the Unwind Transaction, or any debt, obligation or liability undertaken by Big

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 4

Rivers pursuant to any definitive agreement entered into by it in order to consummate the Unwind Transaction or any other transaction entered into in connection with or to facilitate the Unwind Transaction (other than any expense funding or reimbursement commitments expressly made by Big Rivers to one or more third parties as contemplated above);

(iii) any costs or expenses incurred by Big Rivers or any other person or entity in connection with any dispute or litigation proceeding between LG&E Energy or its affiliate(s), on the one hand, and Big Rivers or such other person or entity, on the other hand, or between Big Rivers and such other person or entity, in either case arising out of any letter of intent or definitive documentation that may be entered into by LG&E Energy and/or its affiliate(s), Big Rivers and/or such other person or entity; or

(iv) any fee or other remuneration (exclusive of reimbursable out of pocket expenses) payable to any person or entity on the basis of or conditioned upon the success or completion of the Unwind Transaction, or on the basis of the value of the Unwind Transaction or a component thereof, or on the basis of any other transaction entered into in connection therewith, or any fee or remuneration representing an underwriters fee or the like or a bank/lender commitment fee or the like.

3. In the event LG&E Energy, its relevant affiliates and Big Rivers successfully negotiate and enter into definitive documentation with respect to an Unwind Transaction, and such Unwind Transaction is consummated in accordance with that documentation (but not before), WKE will reimburse Big Rivers for all Big Rivers Transaction Costs that have been incurred or will be incurred by Big Rivers, but which have not previously been reimbursed by WKE pursuant to Subsection A.2(a) above; provided, that the maximum aggregate amount of Big Rivers Transaction Costs for which Big Rivers shall at any time be entitled to reimbursement from WKE pursuant to this letter agreement (including without limitation, pursuant to Subsection A.2 above or this Subsection A.3) shall be Twenty Two Million Dollars (\$22,000,000.00).

4. In the event the aggregate Big Rivers Transaction Costs for which Big Rivers is or may become entitled to reimbursement from WKE pursuant to Subsections A.2 and A.3 above is less than \$20,000,000.00, and in the event the consummation of the Unwind Transaction occurs, WKE agrees to pay to Big Rivers at the closing of the Unwind Transaction an amount in immediately available funds (the "Bonus") equal to the amount by which \$20,000,000.00 exceeds the actual amount of Big Rivers Transaction Costs so reimbursable; provided, that the maximum aggregate Bonus to which Big Rivers may become entitled pursuant to this Section A.4 shall be \$5,000,000. Any such Bonus paid by WKE shall be treated as a payment by LG&E Energy Marketing Inc. in exchange for the termination of the Power Purchase Agreement pursuant to the Unwind Transaction. If following that closing Big Rivers shall assert a valid claim against WKE for reimbursement of additional Big Rivers Transaction Costs that were not reimbursed by WKE at or prior to that closing, WKE will be entitled to offset the amount of any

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 5

Bonus made by it to Big Rivers pursuant to this Subsection A.4 against such additional reimbursable Big Rivers Transaction Costs. Notwithstanding anything contained in this Subsection 4 or elsewhere in this letter agreement to the contrary, in the event a Bonus becomes due by WKE to Big Rivers hereunder, then to the extent any Big Rivers Transaction Costs that have been paid or reimbursed by WKE hereunder, or that have become or may thereafter become payable or reimbursable by WKE hereunder, include any amounts or other consideration that Big Rivers elected to pay or give to any creditor of Big Rivers, of LG&E Energy, or of any LG&E Party, or to any other party (other than reimbursements of fees, costs and other out of pocket expenses of such creditors or third parties to the extent contemplated in Subsection A.2 above as to be reimbursed by WKE), in each such case in exchange for or as an inducement for the granting or issuance by that creditor or third party of any consent, approval or release required (or deemed by Big Rivers to be required or desirable) in connection with the Unwind Transaction or any transaction in connection therewith (collectively, "Facilitation Payments"), then the amount of such Bonus not yet paid shall be reduced by the aggregate amount of such Facilitation Payments that have already been paid or reimbursed by WKE hereunder, and WKE shall be entitled to set-off the amount of any Bonus that has already been paid by it against the amount of such Facilitation Payments not yet paid or reimbursed hereunder.

5. WKE shall be entitled, in its sole discretion, upon written notice delivered to Big Rivers, to terminate Section A of this letter agreement and WKE's reimbursement obligations hereunder (without affecting the parties' respective rights and obligations under Sections B., C. and D. of this letter agreement) at any time prior to the execution and delivery by LG&E Energy and Big Rivers of a legally-binding letter of intent requiring LG&E Energy to continue to negotiate or attempt to pursue an Unwind Transaction with Big Rivers, it being agreed that in the event LG&E Energy and Big Rivers shall enter into such a binding letter of intent at any time prior to WKE's termination of Section A of this letter agreement pursuant to this Subsection A.5, such a unilateral termination of Section A by WKE may not thereafter be undertaken except upon two business days prior written notice delivered to Big Rivers which notice may not be given until the earlier to occur of: (a) expiration of the term or duration of that binding letter of intent or the earlier termination of the same in accordance with its terms (other than any expiration or termination of the binding letter of intent upon the execution of definitive documentation for the Unwind Transaction unless that definitive documentation shall expressly terminate or supersede this letter agreement); or (b) the expiration or termination of such definitive documentation for the Unwind Transaction (if any shall be entered into) in accordance with its terms prior to the consummation of the Unwind Transaction; or (c) March 1, 2006, in the event as of that date or at any time thereafter WKE believes that the Unwind Transaction will not be consummated for any reason. In the event WKE shall terminate Section A of this letter agreement during the term of a binding letter of intent but on or after March 1, 2006, as contemplated in subclause (c) of the preceding sentence, Big Rivers shall be entitled to thereafter terminate that binding letter of intent, as well as the balance of this letter agreement, upon written notice delivered to WKE, and such termination shall be immediately effective as against those

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 6

parties and any affiliates of LG&E Energy that may be parties to or beneficiaries of that letter of intent or other commitment. WKE agrees to cause LG&E Energy and its relevant affiliates to honor and abide by any such permitted termination of that binding letter of intent by Big Rivers. In the event WKE shall terminate Section A of this letter agreement prior to the execution and delivery of a legally-binding letter of intent (as contemplated above) or following an event of the type contemplated in subclause (a) or (b) above, either WKE or Big Rivers shall thereafter be entitled, in its sole discretion, to terminate the remainder of this letter agreement (subject to the last sentence of this Subsection A.5) upon written notice of such termination delivered to the other party. In the event of a termination of Section A of this letter agreement as contemplated in this Subsection A.5, WKE shall continue to be obligated for the reimbursement of reimbursable (in accordance with this letter agreement) Big Rivers Transaction Costs that have been incurred by Big Rivers as of the effectiveness of such termination, or for which Big Rivers is then obligated to reimburse a third party described in Subsection A.2 due to that third party's incurrence of corresponding fees and disbursements on or prior to such termination, provided that WKE shall have no further obligations under this Section A (whether payment, performance or otherwise) except as provided in Subsection A.6 below.

6. In the event LG&E Energy, its relevant affiliates and Big Rivers successfully negotiate and enter into definitive documentation with respect to an Unwind Transaction, and such Unwind Transaction is consummated in accordance with that documentation following a termination of Section A of this letter agreement by WKE pursuant to Subsection A.5 above, WKE agrees (a) to reimburse Big Rivers at the closing of that Unwind Transaction for the portion of the Big Rivers Transaction Costs contemplated in Subsection A.2 of this letter agreement that was not previously reimbursed by WKE, upon the terms and subject to the conditions set forth in that Subsection A.2, (b) to reimburse Big Rivers at the closing of that Unwind Transaction for the portion of the Big Rivers Transaction Costs contemplated in Subsection A.3 of this letter agreement, upon the terms and subject to the conditions set forth in that Subsection A.3, and (c) to pay to Big Rivers any amounts contemplated in Subsection A.4 of this letter agreement as being payable to Big Rivers upon an Unwind Transaction, which Subsections shall be deemed to be reinstated and once again in full force and effect as of that closing. In addition to the foregoing, upon such a closing following the termination of Section A of this letter agreement, WKE shall pay to Big Rivers in immediately available funds an amount equal to five percent (5%) of the amount (if any) reimbursed to Big Rivers at that closing pursuant to subclause (a) of this Subsection A.6 (which payment shall be deemed to be a payment by LG&E Energy Marketing Inc. to Big Rivers in exchange for the termination of the Power Purchase Agreement). The payment contemplated in the preceding sentence shall not be subject to any aggregate limitation on WKE's obligation to reimburse Big Rivers Transaction Costs provided for elsewhere in this letter agreement. The provisions of this Subsection A.6 shall survive any termination of Section A of this letter agreement.

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 7

7. Big Rivers will invoice WKE on a monthly basis (on or after the first (1<sup>st</sup>) of the month) with respect to any Big Rivers Transaction Costs that have become reimbursable by WKE hereunder during the previous month (which invoices will include copies of appropriate back-up information and materials (excluding any description of the work done by attorneys or other information deemed by Big Rivers in good faith to be the subject of the attorney-client privilege or to be information the disclosure of which would compromise Big Rivers' negotiating strategy with the LG&E Parties in connection with the Unwind Transaction), as well as a list of all entities the fees or expenses of which are included as items of Big Rivers Transaction Costs in such invoice). Reimbursement shall be due from WKE within 25 days after its receipt of the relevant invoice, subject to the provisions below. Big Rivers will not invoice WKE for costs in advance of when the same have been incurred by Big Rivers. WKE may, at its expense (whether before or after the relevant payment), have the validity of Big Rivers' invoices confirmed by a third party selected by WKE that is reasonably satisfactory to Big Rivers (provided the method of such confirmation does not result in the waived or implied waiver of any attorney-client privilege). Big Rivers will reasonably cooperate with such third party and provide it with all information and supporting documentation as shall be reasonably necessary in order to verify that the items for which WKE has been invoiced are properly chargeable under this letter agreement. To facilitate such third party confirmation, Big Rivers agrees to keep copies of all billing records for items of Big Rivers Transaction Cost for which reimbursement is sought for a period of one year following the later of the expiration or termination of Section A of this letter agreement or WKE's receipt of Big Rivers' final invoice for reimbursement hereunder. Big Rivers will afford the third party reasonable access to such billing records throughout that one-year period. The provisions of the preceding two (2) sentences, together with WKE's right to challenge as inappropriate for reimbursement hereunder any invoices (or portions thereof) reimbursed or paid hereunder, shall survive the expiration or termination of this letter agreement for that one-year period (and thereafter to the extent WKE has asserted a claim of wrongful invoicing and reimbursement or payment hereunder during that one-year period, until that claim is finally resolved). WKE will have no obligation to honor or pay Big Rivers for any Big Rivers Transaction Costs the invoice(s) for which have not been submitted by Big Rivers to WKE within six (6) months following the earlier to occur of the consummation of the Unwind Transaction or the termination of Section A of this letter agreement by WKE pursuant to Subsection A.5 above.

8. Except as set forth in this letter agreement or in the Existing Cost Share Agreement, neither WKE nor any of its affiliates shall have any obligation to fund or reimburse Big Rivers for any costs or expenses that it has incurred or may incur, or for any costs or expenses for which Big Rivers has become liable or may become liable to any third party, in either case relating to the Unwind Transaction or to any other transaction to terminate, unwind or substantially restructure any of the transactions contemplated in the New Participation Agreement or implemented in connection therewith, or in any of the other Operative Documents

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 8

referred to in the New Participation Agreement (other than such funding or reimbursement obligations as shall be expressly provided for in the Operative Documents).

B. Disclosure Commitments.

Set forth on Exhibit B attached hereto is an itemization of data that has been requested by Big Rivers from the LG&E Parties which has not been delivered to Big Rivers as of the date of execution and delivery of this letter agreement. WKE agrees to (and agrees to cause LG&E Energy and its other relevant affiliates to) use its reasonable best efforts to provide or cause its relevant affiliate to provide to Big Rivers (or to provide Big Rivers access to) all data (if any) described on Exhibit B as soon as practicable following the execution of this letter agreement. Notwithstanding the preceding sentence, WKE's or its affiliate's delivery or disclosure obligations hereunder shall be limited to data, information and documentation that may now or hereafter exist and be in their possession or control (it being understood that they shall not be obligated under this letter agreement to create or develop any such data, information or documentation), and shall exclude any data, information or documentation that is (i) subject to a separate confidentiality covenant from LG&E Energy or its affiliate to or in favor of any person or entity other than Big Rivers, or (ii) subject to the attorney-client privilege.

Notwithstanding anything contained in this letter agreement to the contrary, neither LG&E Energy nor any of its affiliates shall have any obligation hereunder to disclose or make available to Big Rivers any reports, studies, memoranda, analyses or other work product that was heretofore, or that may hereafter be, produced by or for LG&E Energy or any of its affiliates (i) in contemplation of an Unwind Transaction with Big Rivers or the analysis, development or negotiation thereof, or (ii) for the purpose of facilitating LG&E Energy's or its affiliates' consideration of that potential transaction or other alternatives for restructuring or terminating (or ending an LG&E Party's involvement in) any existing agreement or relationship between LG&E Energy or one or more of its affiliates, on the one hand, and Big Rivers, any Smelter, Kenenergy Corp., the City of Henderson and/or any other party to the Non-Disturbance Agreement, on the other hand.

In addition to the foregoing (but subject to the same limitations contemplated in the preceding paragraph), WKE agrees to (and agrees to cause LG&E Energy and its other relevant affiliates to) use its commercially reasonable efforts to provide or cause its relevant affiliate to provide to Big Rivers the items of information identified below, as soon as practicable following the date on which such data, information or documentation is prepared by an LG&E Party or first comes into its possession:

1. Copies of or access to all consents, filings and correspondence related to the Generating Plants with or to federal, state or local regulatory agencies (i) regarding notices of violations, permits, permit applications or material modifications to permits; and (ii) regarding air and water monitoring data regularly submitted by WKEC to such agencies.

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 9

2. Copy of the following environmental permits currently existing for the Generating Plants:

- (a) KPDES Permits
- (b) Landfill Permits
- (c) Air Permits
- (d) UST Permits
- (e) Radiation Permits

3. Copies of or access to plant operations and maintenance records that describe for each Generating Plant all major repairs and capital improvements (\$100,000 or more).

4. Copies of vendor inspection or repair reports performed with respect to the Generating Plants.

5. Copies of ultimate fuel sampling analysis and mineral ash reports for fuel, including petroleum coke, delivered at each Generating Plant.

6. Book value of inventory at each Generating Plant as of the end of each month for:

- (a) Coal
- (b) Petroleum Coke
- (c) DBA (Reagent)
- (d) Sodium Sulfite (Reagent)
- (e) Lime (Reagent)
- (f) Limestone (Reagent)
- (g) Fixation Lime
- (h) Propane
- (i) Fuel Oil

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 10

C. Access and Information Commitments.

Throughout the period following the execution of this letter agreement through the execution and delivery by the parties hereto (and the relevant affiliates of LG&E Energy) of mutually-satisfactory definitive documentation with respect to an Unwind Transaction, and thereafter through the earlier to occur of the termination of the definitive documentation in accordance with its terms or the consummation of the Unwind Transaction, Big Rivers will afford LG&E Energy and its affiliates (collectively, the "LG&E Parties") the following access to information and constituent parties, and the following rights to attend and participate in discussions and negotiations between Big Rivers, on the one hand, and constituent parties, on the other hand, in each case to the extent such information, constituent parties, discussions or negotiations relate to the proposed Unwind Transaction, to any definitive documentation relating to an Unwind Transaction, or to any consents, agreements, releases or other concessions from or with constituent parties required for the consummation of an Unwind Transaction:

1. To the extent such correspondence, discussions or negotiations relate to any potential commitment by Big Rivers (whether directly or indirectly through Kenergy Corp.) to fund any costs or expenses of Alcan Corporation, Century Aluminum Company, Southwire Company or any of their respective affiliates (collectively, the "Smelters"), or the City of Henderson, Kentucky or the City of Henderson Utility Commission (collectively, the "City"), Big Rivers will from time to time promptly provide the LG&E Parties with copies of any correspondence to or from the Smelters and copies of any correspondence to or from the City, including without limitation, all drafts of any proposed agreements memorializing such a commitment, in either case that may be delivered by Big Rivers or its advisors or may come into its or their possession and the right to participate in any such discussions or negotiations between Big Rivers or any of its advisors with the Smelters, the City or their respective advisors. Big Rivers agrees that it will not enter into such a commitment with any Smelter or the City without first obtaining the prior written approval of the same from LG&E Energy;

2. Big Rivers will from time-to-time promptly provide the LG&E Parties with copies of any comprehensive proposals and counter-proposals to or from Kenergy Corp. or any Smelter, and of any draft agreements proposed between Big Rivers and Kenergy Corp. or any Smelter, in each case with respect to the potential provision by Big Rivers to Kenergy Corp. or that Smelter, following the consummation of an Unwind Transaction, of capacity or energy to meet the load of that Smelter currently being met by LG&E Energy Marketing Inc. ("LEM") pursuant to its Agreements for Electric Service with Kenergy Corp. dated July 15, 1998. Big Rivers will also keep the LG&E Parties reasonably apprised of the status of Big Rivers' discussions or negotiations with Kenergy Corp. and/or any Smelter regarding the provision of capacity or energy to meet that Smelter's load described above through periodic telephonic communication. Nothing contained in this letter of intent shall be deemed to waive any obligations of Big Rivers set forth in of the Power Purchase Agreement between Big Rivers and

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 11

LEM dated July 15, 1998, as amended, including without limitation, Section 4.4(b) or Section 4.4(c) thereof;

3. To the extent that the same relates to the release of any LG&E Party from its obligations to the City with respect to the operation or maintenance of Station Two, the purchase of capacity or energy from Station Two, or any related commitments or liabilities, Big Rivers and LG&E Energy will each from time to time promptly provide the other with copies of any correspondence or proposals to or from the City that may be delivered by Big Rivers or its advisors, or any LG&E Party or its advisors, or may come into its or their possession, and of any draft agreements or revisions of existing agreements proposed between Big Rivers and the City or any draft agreements or revisions of existing agreements proposed between any LG&E Party and the City, and will further provide the LG&E Parties or Big Rivers, as the case may be, the right to participate passively in any discussions or negotiations between Big Rivers or any of its advisors and the City or its advisors or any LG&E Party or any of its advisors and the City or its advisors, as the case may be, with respect to such matters;

4. The LG&E Parties will have the right to meet on a reasonably periodic basis with one or more of those constituent parties (as designated by the LG&E Parties from time-to-time) in the presence of Big Rivers, but in no event more frequently than once every ninety (90) days with respect to each constituent party, commencing on a date three (3) months following the execution of a legally-binding letter of intent for the Unwind Transaction (except in the case of an initial meeting with the RUS, the right to meet with which would commence on a date three months following the retention by the RUS of its legal counsel to represent it in connection with the Unwind Transaction), in each case for the limited purposes of allowing the LG&E Parties the opportunity to stay abreast of the progress (if any) being made by Big Rivers from time to time with those constituent parties in furtherance of the proposed Unwind Transaction, and posing questions to those constituent parties regarding such progress and any issues that may be impeding such progress. The foregoing shall not entitle an LG&E Party a right to participate in any negotiations between Big Rivers and any of those constituent parties, however. Big Rivers will use its reasonable best efforts to facilitate any status update meeting between the LG&E Parties and a particular constituent party that may be requested by an LG&E Party in accordance with the second preceding sentence, and will keep the LG&E Parties reasonably apprised of the status of Big Rivers discussions or negotiations with those constituent parties through periodic telephone communication;

5. Prior to the filing of a formal application seeking Kentucky Public Service Commission's approval of the Unwind Transaction, neither Big Rivers nor any LG&E Party will attempt to engage in any discussions, negotiations or correspondence with the Kentucky Public Service Commission or its staff members regarding the proposed Unwind Transaction, unless the specific discussions or negotiations are being participated in by the other party or its advisors, or

Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 12

have been approved in writing by an LG&E Party or Big Rivers, as the case may be, prior to their occurrence; and

6. Big Rivers will promptly notify the LG&E Parties in writing in the event Big Rivers at any time receives any written or oral notice or other communication from S&P or Moody's indicating that a credit assessment or credit rating to be issued by that rating agency in connection with the proposed Unwind Transaction (or as a condition precedent to the consummation of that transaction) will not be issued or supported by that rating agency or will be withdrawn or downgraded by that rating agency and Big Rivers will promptly provide a copy of any such written notice or other written communication to the LG&E Parties. Big Rivers will keep the LG&E Parties reasonably apprised of the status of Big Rivers' discussions or negotiations with the above-described rating agencies through periodic telephonic communication.

The LG&E Parties that are not signatories to this letter agreement shall be third party beneficiaries of Big Rivers' covenants and agreements set forth in this Section C for all purposes.

D. Miscellaneous.

This letter agreement shall be governed by and construed and enforced in accordance with the laws of the Commonwealth of Kentucky, shall be for the sole benefit of the parties signatory hereto, and shall not vest in or grant to any other party any third-party beneficiary or other similar rights. Except as modified as contemplated elsewhere in this letter agreement, the Existing Cost Share Agreement shall continue in full force and effect in accordance with its terms. Nothing contained in this letter agreement shall create any obligation on the part of LG&E Energy, any of its affiliates or Big Rivers to continue any discussions or negotiations, or to enter into any binding agreement(s), with respect to an Unwind Transaction or any other transaction.

If the foregoing is consistent with our agreement as of the date first written above, please

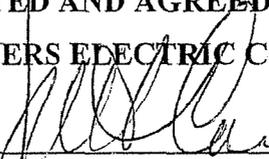
Big Rivers Electric Corp.  
Attn: Michael Core, President  
And CEO  
November 1, 2004  
Page 13

execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you.

**WKE CORP.**

By:   
Paul W. Thompson, President

**ACCEPTED AND AGREED TO:  
BIG RIVERS ELECTRIC CORPORATION**

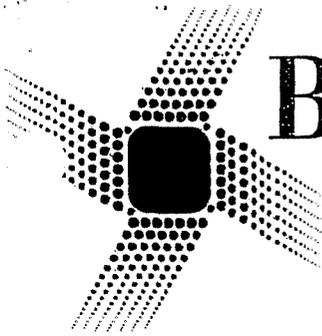
By:   
Michael H. Core  
President and CEO

957258.4

**EXHIBIT A**  
**EXISTING COST SHARE AGREEMENT**

[SEE ATTACHED]

PRW



# Big Rivers

Electric Corporation

201 Third Street  
P.O. Box 24  
Henderson, KY 42419-0024  
270-827-2561  
www.bigrivers.com

March 9, 2004

Paul W. Thompson  
Senior Vice President  
Energy Services  
LG&E Energy LLC  
220 West Main Street  
P.O. Box 32030  
Henderson, KY 40232

Re: *Cost Sharing of Big Rivers' Transaction Costs*

Dear Paul:

Big Rivers is appreciative of LG&E Energy, LLC's ("LG&E Energy") willingness to contribute to the due diligence and transaction costs of Big Rivers relating to the proposed unwind of the existing Big Rivers/LG&E transaction (the "Unwind Transaction"). Set forth below is our understanding of our agreement.

1. LG&E Energy will reimburse Big Rivers an additional \$75,000 by March 25, 2004, for costs incurred through January 31, 2004 in connection with the Unwind Transaction.
2. LG&E Energy will reimburse Big Rivers for 75% of Big Rivers actual costs incurred for outside counsel, consultants and advisors in connection with the Unwind Transaction ("costs") from February 1, 2004 through the completion of the negotiation of a definitive term sheet with respect to the Unwind Transaction.
3. Upon closing of an Unwind Transaction, LG&E Energy will reimburse Big Rivers the balance of the costs described in paragraph 1 above not previously reimbursed and the balance (25%) of the costs described in paragraph 2 above not previously reimbursed.
4. If either LG&E Energy or Big Rivers decides not to continue with the Unwind Transaction substantially in the form currently contemplated, then LG&E Energy's obligation to pay costs shall terminate on the date that such decision is communicated in writing to the other party. In such event, LG&E Energy shall have no further obligation to Big Rivers for such costs from and after the termination date, except for those costs described in paragraph 2 above incurred prior to the termination date and unpaid as of the termination date, and except as provided in paragraph 6 below.
5. Big Rivers will invoice LG&E Energy on a monthly basis with LG&E Energy's payments due by the 25th of the following month. LG&E Energy, at its expense, may have the

DOCSNY1:1023423.3

Item 4  
Exhibit A  
Page 15 of 19



validity of Big Rivers' invoices confirmed by a mutually acceptable third party. This third party will have access to all backup documentation with respect to such invoice costs but will be under an obligation not to disclose to LG&E Energy anything other than the amount of such costs, the date on which such costs were incurred by Big Rivers, whether such invoiced costs equal the percentage of Big River's overall costs contemplated in paragraph 2 above, and whether they were incurred in connection with the Unwind Transaction.

6. If at any time during the 2-year period commencing with the date that either LG&E Energy or Big Rivers gives the notice referred to in paragraph 4 above, LG&E Energy shall reach an agreement with any third party to transfer to such third party any substantial part of its rights and obligations with respect to the Big Rivers/LG&E transaction, LG&E Energy will, upon request, reimburse to Big Rivers 100% of the costs of Big Rivers related to the Unwind Transaction not previously reimbursed. The provisions of this paragraph 6 shall not apply to (i) any sale of LG&E Energy or all or substantially all of the assets of LG&E Energy, or (ii) any transfer to any entity of which LG&E Energy, directly or indirectly, holds 80% of the equity interest.

7. Without otherwise expanding or limiting the effects of the other provisions of this agreement and effective until mutually agreed otherwise in a writing executed by each of the parties, (a) neither party shall be under any obligation at any time to continue with further negotiations with respect to the Unwind Transaction or to enter into the Unwind Transaction, whether before or after the completion of the negotiation of a definitive term sheet, and (b) either party may terminate negotiations pursuant to this agreement at any time upon notice to the other party without liability to the other party (except to the limited extent delineated in this agreement).

If you are in agreement with the foregoing, please so signify by signing and returning the enclosed copy of this letter whereupon the same shall become a binding agreement between us.

Very truly yours,

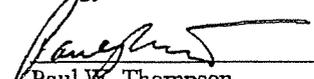


David Spainhoward  
Vice President Contract Administration  
And Regulatory Affairs

Accepted and Agreed to this 7 day of March, 2004

LG&E Energy LLC

By:

  
Paul W. Thompson  
Senior Vice President

-2-

DOCSNY1:1023423.3

Item 4  
Exhibit A  
Page 16 of 19

**EXHIBIT B**

**ADDITIONAL DUE DILIGENCE MATERIALS**

Item No.	Materials
1.	<b>ENVIRONMENTAL</b>
a.	Copies of or access to all consents, filings and correspondence related to the BREC Facilities (the term "BREC Facilities" as used in this Exhibit B shall include Station 2, as appropriate) with or to federal, state or local regulatory agencies (i) from July 1998-present regarding notices of violations, permits, permit applications or material modifications to permits; and (ii) from July 1998 – present regarding air and water monitoring data regularly submitted by WKE to such agencies.
b.	Copy of the following environmental permits currently existing for the BREC Facilities:
	1. KPDES Permits
	2. Landfill Permits
	3. Air Permits
	4. UST Permits
	5. Radiation Licences
	6. Hazardous Waste Identification and Certification
2.	<b>PLANTS, OPERATIONS, MAINTENANCE AND REPAIRS</b>
a.	Copies of or access to the following operating data (including, control room, shift supervisor or other operator logs) since July 1998 for each BREC Facility by unit: operating temperature, pressure, capacity, and vibration.
b.	Copies of or access to plant operations and maintenance records relating to system and component decommissioning from July 1998 to present.
c.	Copies of or access to plant operations and maintenance records that describe for each BREC Facility all major repairs and capital improvements (\$100,000 or more) made during the period July 1998 through the present.
d.	Copies of vendor inspection or repair reports performed from July 1998 through the present, <del>as listed on Schedule B.2.d attached hereto and made a part hereof (being the same as those listed in an email to Rob Toerne from BREC on August 30, 2004).</del> <span style="float: right; font-family: cursive;">DS JW</span>
e.	Copies of reports or analyses prepared since July 1998 for each BREC Facility relating to heat rate tests conducted by or on behalf of the LG&E Parties.
f.	Copies of reports or analyses prepared since July 1998 for each BREC Facility relating to capacity tests conducted by or on behalf of the LG&E Parties.
g.	Copies of or access to maintenance procedures manuals or standard operating procedures developed by WKE for such operations and maintenance for each BREC Facility by unit or plant, as applicable.

Item No.

## Materials

h.	A list for each BREC Facility of rental equipment leases and contracts for outside services or labor (including scope of work) used to maintain and operate the facilities for the years 2004 and 2005.
i.	Copies of ultimate fuel and mineral ash sampling analysis and reports for fuel, including petroleum coke, delivered at each BREC Facility for the period July 1998 through the present under contracts that extend beyond July 1, 2006 and are anticipated to be assumed by BREC.
j.	Copies for each BREC Facility of OSHA logs and reports for the period commencing July 1998 through the present, by month and by year.
k.	Copies of reports or analyses for each BREC Facility that describe the criteria used by WKE to determine "minimum net capacity" for such unit or station, as the case may be.
l.	Copies of reports or analyses conducted by the LG&E Parties relating to life-assessment of any Big Rivers Facilities.
m.	Copies of Insurers' Inspection or Loss Prevention reports for each BREC Facility from July 1998 to present.
n.	Copies of reports or analyses relating to the physical condition of the railroad tracks and associated facilities located at the Wilson Station.
o.	Copies of or access to plant maintenance records that describe all maintenance and capital expenditures for the period July 1998 through the present to maintain the railroad and railroad facilities at Wilson.
p.	Copies of reports or analyses relating to the physical capability of receiving coal by rail at Wilson.
3.	<b>FUEL AND REAGENT</b>
a.	Copies of reports, analyses, or studies performed by the LG&E Parties regarding the burning of petroleum coke in BREC Facilities.
b.	Copies of reports and analyses relating to fuel and reagent inventory quality at each BREC Facility as of December 31, 2004 for: 1. Coal 2. Petroleum Coke 3. DBA (Reagent) 4. Sodium Sulfite (Reagent) 5. Lime (Reagent) 6. Limestone (Reagent) 7. Fixation Lime 8. Propane
c.	Book value of inventory at each BREC Facility as of December 31, 2004 for: 1. Coal 2. Petroleum Coke 3. DBA (Reagent)

Item No.

## Materials

	4. Sodium Sulfite (Reagent)
	5. Lime (Reagent)
	6. Limestone (Reagent)
	7. Fixation Lime
	8. Propane
	9. Fuel Oil
d.	Plans for fuel and reagent purchases and deliveries for 2006 and 2007 for each BREC Facility for:
	1. Coal
	2. Petroleum Coke
	3. DBA (Reagent)
	4. Sodium Sulfite
	5. Lime (Reagent)
	6. Limestone (Reagent)
	7. Fixation Lime
	8. Propane
	9. Fuel Oil
4.	<b>LABOR AND EMPLOYMENT</b>
a.	Copies of staffing plans and studies for each BREC Facility.
b.	Copies of all job descriptions and organizational charts for each BREC Facility.
c.	Descriptions of workers' compensation insurance programs.
5.	<b>INVENTORIES AND PERSONAL PROPERTY</b>
a.	Copies of or access to any lists available (by BREC Facility, where available) as of 12/31/04 of Personal Property (as defined in the Participation Agreement), other than Spare Parts and Materials, Supplies Inventory and coal inventories, including, where available, the original cost, date purchased and placed in service, and current book value thereof.
b.	Copies of or access to any lists available (by BREC Facility, where available) as of 12/31/04 of Spare Parts and Materials and Supplies Inventory (as defined in the Participation Agreement), including quantities, purchase dates, and current book value thereof.
6.	<b>ENGINEERING</b>
a.	An electronic listing of all plant system drawings.



May 1, 2008

Big Rivers Electric Corporation  
201 Third Avenue  
P.O. Box 24  
Henderson, Kentucky 42419-0024  
Attn: Michael Core, President and CEO

Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

Subject: Amendments to Cost Share Agreement

Gentlemen:

Reference is made to the letter agreement dated November 1, 2004, between Big Rivers Electric Corporation ("Big Rivers") and Western Kentucky Energy Corp. ("WKE"), as successor by merger of WKE Corp., pursuant to which WKE agreed to reimburse Big Rivers for certain costs and expenses that may be incurred by it in connection with the "Unwind Transaction" described therein, upon the terms and subject to the conditions set forth in that letter agreement (the "2004 Cost Share Agreement"). Reference is also made to the Guaranty from E.ON U.S. LLC, f/n/a LG&E Energy LLC ("E.ON"), to and in favor of Big Rivers dated November 1, 2004, pursuant to which E.ON guaranteed for the benefit of Big Rivers the obligations of WKE under the 2004 Cost Share Agreement (the "Guaranty"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the 2004 Cost Share Agreement.

The 2004 Cost Share Agreement was suspended by a letter agreement among Big Rivers, WKE and E.ON dated May 15, 2006. The 2004 Cost Share Agreement was thereafter resumed and amended by a letter agreement among Big Rivers, WKE and E.ON dated October 25, 2006. The 2004 Cost Share Agreement was subsequently amended by a letter agreement dated February 9, 2007, among Big Rivers, WKE and E.ON (the "2007 Amendments").

For valuable consideration, the receipt of which is hereby acknowledged, the parties now desire to further amend and supplement the 2004 Cost Share Agreement upon the terms and subject to the conditions set forth in this letter agreement.

Big Rivers certifies to WKE that it has been reimbursed by WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for Big Rivers Transaction Costs in the total amount of \$15,619,045.04 (collectively, the "Collected Amounts"). Big Rivers further certifies that it has invoiced WKE as of the date hereof, pursuant to Section A.2 of the 2004 Cost Share Agreement, for additional Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008, in the aggregate amount of \$880,954.96, as evidenced by Big Rivers' Invoice No. 2008-114 dated April 16, 2008 (the "Invoiced Amounts"). The parties to this letter agreement hereby agree that upon the payment by WKE to Big Rivers of the Invoiced Amounts, WKE shall have no further obligation to reimburse or pay Big Rivers any additional amounts pursuant to Section A.2 of the 2004 Cost Share Agreement. Big Rivers further certifies to WKE that Big

Item 4

Exhibit B

Page 1 of 4

Rivers had incurred, prior to April 3, 2008, additional Big Rivers Transaction Costs (in excess of the Collected Amounts and the Invoiced Amounts) of at least \$5,500,000.00, which additional costs shall be for Big Rivers' sole account unless reimbursable upon the consummation of an Unwind Transaction pursuant to Section A.3 of the 2004 Cost Share Agreement (but subject to the limitations set forth in that Section A.3).

In light of the total amount of Big Rivers Transaction Costs that have been incurred by Big Rivers as of the date hereof (as described in the preceding paragraph, whether or not reimbursed or reimbursable by WKE), the parties agree that no "Bonus" shall ever become payable to Big Rivers pursuant to Section A.4 of the 2004 Cost Share Agreement, and they further agree that the provisions of that Section A.4 are hereby deleted from the 2004 Cost Share Agreement and are rendered null and void in their entirety.

Effective immediately, the parties agree that a new Section A.9 is hereby added to the 2004 Cost Share Agreement, which shall be and read in its entirety as follows:

9. In addition to and not in lieu of the Big Rivers Transaction Costs that have been reimbursed, are reimbursable or may hereafter become reimbursable by WKE to Big Rivers pursuant to Section A.2 and/or Section A.3 above, WKE agrees to reimburse Big Rivers for seventy-five percent (75%) of all Big Rivers Transaction Costs that have been incurred or are incurred by Big Rivers, in either case following April 3, 2008 through the consummation of the Unwind Transaction or the earlier termination of the 2004 Cost Share Agreement, it being understood and agreed that Big Rivers shall not at any time be entitled to reimbursement pursuant to this Section A.9 for or with respect to any Big Rivers Transaction Costs incurred by Big Rivers prior to the April 3, 2008, nor shall Big Rivers be entitled to reimbursement hereunder for the remaining twenty five percent (25%) of any Big Rivers Transaction Costs incurred by it following April 3, 2008. The aggregate amount of all Big Rivers Transaction Costs that have been reimbursed or may become reimbursable by WKE to Big Rivers pursuant to this Section A.9 on or prior to the consummation of the Unwind Transaction are hereinafter collectively referred to as the "Additional Reimbursements." Notwithstanding the foregoing, the Big Rivers Transaction Costs that are or may become reimbursable pursuant to this Section A.9 shall not include any "Fees" that have been or may hereafter be funded by Big Rivers pursuant to the "Joint Fee Sharing Agreement," each as defined and contemplated in the 2007 Amendments, unless the amount of such Fees and their payment by Big Rivers has been approved in advance by E.ON. Notwithstanding the reimbursement by WKE of Big Rivers Transaction Costs pursuant to this Section A.9, upon any consummation by Big Rivers and WKE (together with WKE's other relevant affiliates) of an Unwind Transaction, Big Rivers agrees to remit and pay to WKE, in immediately available funds, an amount equal to the amount determined by

subtracting Seven Hundred Fifty Thousand Dollars (\$750,000.00) from the aggregate amount of all Additional Reimbursements that have been reimbursed by WKE to Big Rivers through the date of consummation of the Unwind Transaction, and Big Rivers shall be deemed to have fully and forever remised, released and discharged WKE (and E.ON pursuant to the Guaranty) of and from any further obligation to reimburse any other Big Rivers Transaction Costs pursuant to this Section A.9, whether or not already reimbursable hereunder as of that consummation date. WKE shall have the right to set-off any amount owing by Big Rivers to WKE pursuant to the preceding sentence against either or both of the following payments that may then be owing by WKE, in WKE's discretion: (i) the Termination Payment contemplated in Section 3.3(a) of the Transaction Termination Agreement dated as of March 26, 2007, as amended, among WKE, LG&E Energy Marketing Inc. and Big Rivers; and/or (ii) any reimbursement that may become payable by WKE to Big Rivers pursuant to Section A.3 above. The right of WKE to the payment contemplated above, and the right of WKE to set-off the amount of that payment against amounts that may become owing by WKE as contemplated above, shall each survive the expiration or termination of the 2004 Cost Share Agreement (or any portion thereof) for an reason, and shall continue thereafter until satisfied or exercised in full, notwithstanding any other provisions of the 2004 Cost Share Agreement to the contrary. Notwithstanding the foregoing provisions of this Section A.9, Big Rivers shall not be obligated to reimburse or pay WKE for or with respect to any Additional Reimbursements unless and until an Unwind Transaction has been consummated.

The parties further agree that the obligation of WKE to reimburse Additional Reimbursements pursuant to new Section A.9 of the 2004 Cost Share Agreement (set forth above) shall not be limited by any of the provisions of Section A.3 of the 2004 Cost Share Agreement that may provide for a maximum aggregate amount of Big Rivers Transaction Costs for which Big Rivers may seek reimbursement from WKE pursuant to the 2004 Cost Share Agreement; provided, that the limitation provided for in Section A.3 will continue to apply with respect to the Big Rivers Transaction Costs incurred by Big Rivers prior to April 3, 2008.

Nothing contained in this letter agreement shall be construed as modifying or impairing the expiration or termination of, or any party's right to terminate or suspend, the 2004 Cost Share Agreement (or any portion(s) thereof) or the Guaranty (each as amended), it being understood and agreed that any and all such rights shall survive the execution and delivery of this letter agreement in accordance with the terms of the 2004 Cost Share Agreement and the Guaranty, as amended. The provisions of this letter agreement shall be deemed to amend and supplement the

Big Rivers Electric Corporation  
May 1, 2008  
Page 4

provisions of the 2004 Cost Share Agreement and the Guaranty for all purposes. Nothing contained in this letter agreement shall, however, be deemed to amend, modify, supplement or supersede any of the provisions of the "Existing Cost Share Agreement" (as defined in the 2004 Cost Share Agreement).

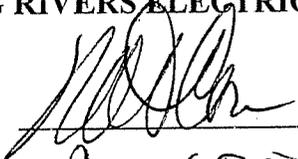
If the foregoing is consistent with our agreement please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By:   
Title: President

**ACCEPTED AND AGREED AS OF THE DATE  
FIRST WRITTEN ABOVE.**

**BIG RIVERS ELECTRIC CORPORATION**

By:   
Title: Pres/CEO

The undersigned hereby acknowledges, consents to and agrees with the foregoing as of the date first written above, in its capacity as the guarantor under its Guaranty to and in favor of Big Rivers Electric Corporation dated November 1, 2004.

**E.ON U.S. LLC**

By:   
Title: Sup, Energy Services



Western Kentucky Energy Corp.  
145 N. Main Street  
P. O. Box 1518  
Henderson, KY 42419-1518  
270-844-6000  
270-844-6048 FAX

April 14, 2008

Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, Kentucky 42419  
Attention: CEO and President  
Attention: Vice President of External Relations

Subject: Capabilities of Generating Plants

Gentlemen:

Reference is made to the Transaction Termination Agreement dated as of March 26, 2007, as amended (the "Termination Agreement"), among Big Rivers Electric Corporation ("Big Rivers"), Western Kentucky Energy Corp. ("WKEC") and LG&E Energy Marketing Inc. ("LEM"). Capitalized terms used but not defined in this letter agreement shall have their same respective meanings as in the Termination Agreement.

Pursuant to Subsection 10.3(ee) of the Termination Agreement (a copy of which subsection is attached to this letter agreement as Exhibit A) ("Subsection 10.3(ee)"), the obligation of Big Rivers to consummate the Transaction at the Closing is subject to the satisfaction (or waiver by Big Rivers in its sole discretion) at or prior to the Closing of, among other conditions, the condition that, "[w]ithin 90 days of the Scheduled Unwind Closing Date, WKEC shall have demonstrated to Big Rivers' reasonable satisfaction through actual performance data or physical testing, that the Generating Plants are physically capable of generating the net output. . ." specified in Subsection 10.3(ee), upon and subject to the terms and conditions set forth in Subsection 10.3(ee) and this Letter Agreement. (Emphasis added.)

Attached to this Letter Agreement as Exhibit B is a copy of the ECAR "Procedures for the Uniform Rating and Testing of Generation Equipment" referred to in Subsection 10.3(ee).

Item 4  
Exhibit C  
Page 1 of 3

an **e-on** company

Big Rivers Electric Corporation  
April 14, 2008  
Page 2

Consistent with the foregoing, the Parties each agree as follows:

1. At Big Rivers' request, the demonstration contemplated in Subsection 10.3(ee) shall be conducted through physical testing of each Generating Plant, not through actual performance data. In light of this requested approach, and consistent with Subsection 10.3(ee), the Parties agree that Big Rivers shall reimburse WKEC for fifty percent (50%) of WKEC's out-of-pocket costs and expenses incurred to conduct that testing within thirty (30) days after WKEC's invoicing of Big Rivers for its share of such costs and expenses from the respective capacity tests (accompanied by reasonable documentation of such costs and expenses).

2. The Parties further agree that Exhibit C attached to this letter agreement contains certain agreed aspects of the scope and method of the physical testing to be used in conducting the demonstration contemplated in Subsection 10.3(ee), which shall be deemed to supplement the methods or requirements for measurement and testing set forth in Subsection 10.3(ee). Absent the Parties' written agreement following the date of this letter agreement, no additional or different scope or methods (beyond those set forth in Subsection 10.3(ee) as supplemented by this letter agreement) shall be required to be used by WKEC in conducting that demonstration or for the purpose of satisfying the condition to the Closing set forth in Subsection 10.3(ee).

3. The Parties further agree that the "out of pocket" costs appropriate to such test, as contemplated in Subsection 10.3(ee), include, and are limited to (a) all variable costs to operate the Reid Coal Unit for the purpose of conducting the test (including costs for coal and SO<sub>2</sub> and NO<sub>x</sub> allowances) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (b) all variable costs to operate the Reid CT for the purpose of conducting the test (including costs for fuel oil and SO<sub>2</sub> and NO<sub>x</sub> allowances.) unless the unit is already operating at the time of the test in the normal course of business, for which there will be no out-of-pocket costs; (c) the incremental costs to displace the petcoke that would ordinarily be burned by WKEC in a particular Generating Plant (blended with coal) with coal, and (d) the incremental costs to displace the coal that may be used in normal course of business but is not suitable for the Generating Plants to achieve full capability for the purposes of this test and/or fuel that may be present on the coal pile due to various Force Majeure reasons declared by the Coal Supplier.<sup>4</sup> The Parties further agree that once the net output of a particular Generating Plant has been demonstrated by WKEC following the date hereof as contemplated in Subsection 10.3(ee) (as supplemented hereby), using the scope, methods and requirements for measurement and testing contemplated in this letter agreement, including Exhibit C, and in the fourth, fifth, sixth, seventh and eighth sentences of Subsection 10.3(ee), the condition provided for in Subsection 10.3(ee) as it may relate to that Generating Plant shall be deemed to be satisfied, and WKEC shall not at any time thereafter, as a condition to the obligation of Big Rivers to consummate the Transaction at the Closing, be required to conduct another demonstration of the net output of that Generating Plant; provided, that nothing contained

Big Rivers Electric Corporation  
April 14, 2008  
Page 3

in this letter agreement shall prohibit WKEC from hereafter conducting, in its sole discretion but at it's sole cost; multiple physical tests of any Generating Plant for the purpose of attempting to satisfy the condition set forth in Subsection 10.3(ee).

If the foregoing is consistent with our agreement, please execute a copy of this letter agreement in the space provided below and return it to the undersigned. Thank you for your cooperation.

**WESTERN KENTUCKY ENERGY CORP.**

By: [Signature]  
Title: President

**LG&E ENERGY MARKETING INC.**

By: [Signature]  
Title: SVP

Accepted and agreed to as of the date first written above:

**BIG RIVERS ELECTRIC CORPORATION**

By: [Signature]  
Title: CEO/CEO

Item 4  
Exhibit C  
Page 3 of 3

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 5)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.03.  
2 This adjustment provides for a total annual recovery of \$22,396,083 in capital  
3 expenditures as detailed below.

4	Non-Incremental	\$6,871,000
5	Incremental	1,193,160
6	Transmission and General	14,331,923
7	Total	\$22,396,083

8  
9  
10 a. Provide copies of the workpapers that were created to develop the  
11 non-incremental and incremental capital expenditures. These workpapers shall show all  
12 calculations, state all assumptions used to make the calculations and state the basis for  
13 each assumption.

14 b. Provide copies of the portions of the 1998 lease agreement with  
15 WKEC that are pertinent to the amount of non-incremental and incremental capital  
16 expenditures Big Rivers is required to pay.

17 c. The pro forma provision for Transmission and General capital  
18 expenditures is based upon the test year amount. Provide a list of all test year capital  
19 expenditures that are included in the total of \$14,331,923. On this list, state each project  
20 separately and indicate the dates that construction of each project began and ended. Also,  
21 on this list provide a general description of each project and state whether it is a recurring  
22 type of project.

23 d. Provide a schedule comparing Big Rivers' annual non-incremental,  
24 incremental, and transmission and general capital expenditures for each of the previous  
25 10 calendar years.

26  
27 **Response)** 5 a. Please see the attached work papers used to make the calculations  
28 of non-incremental and incremental capital expenditures.



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Witness)** C. William Blackburn  
2 David Spainhoward  
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**EXHIBIT A**

First Partial Year	\$2,095,000
First Full Year	\$4,655,000
Second Full Year	\$4,678,000
Third Full Year	\$4,824,000
Fourth Full Year	\$5,512,000
Fifth Full Year	\$5,637,000
Sixth Full Year	\$5,763,000
Seventh Full Year	\$5,892,000
Eighth Full Year	\$6,427,000
Ninth Full Year	\$6,572,000
Tenth Full Year	\$6,720,000
Eleventh Full Year	\$6,871,000
Twelfth Full Year	\$7,026,000
Thirteenth Full Year	\$5,903,000
Fourteenth Full Year	\$5,082,000
Fifteenth Full Year	\$5,196,000
Sixteenth Full Year	\$5,313,000
Seventeenth Full Year	\$5,432,000
Eighteenth Full Year	\$5,555,000
Nineteenth Full Year	\$5,680,000
Twentieth Full Year	\$5,807,000
Twenty-First Full Year	\$5,938,000
Twenty-Second Full Year	\$6,072,000
Twenty-Third Full Year	\$6,208,000
Twenty-Fourth Full Year	\$6,348,000
Twenty-Fifth Full Year	\$6,491,000

**WKE Incremental Capital Budget**  
**January 2009 version - post-CAIR announcement**

	<u>2009</u>	<u>2010</u>
<u>Capital</u>		
Coleman #1 boiler tube metal overlay	\$1,250,000	
Coleman #1 boiler tube metal overlay		\$1,250,000
Green #2 boiler tube metal overlay	\$2,600,000	
Green #2 boiler tube metal overlay		\$2,000,000
HMP&L #2 SCR catalyst	\$305,800	
HMP&L #2 SCR catalyst		\$1,138,500
Green O2 Probes (12)	\$360,000	
Wilson Catalyst	\$1,300,000	\$226,500
Green Air Shroud Actuators	\$150,000	
<b>Capital Total</b>	<b>\$5,965,800</b>	<b>\$4,615,000</b>
<b>BREC 20% share</b>	<b>\$1,193,160</b>	<b>\$923,000</b>

# **Western Kentucky Energy 2009 Annual Budget Presentation Big Rivers Electric Corporation November 1, 2008**

- ◆ **Distribution List – WKE & BREC – Page 1**
- ◆ **O&M Labor by Station – Page 2**
- ◆ **O&M Non-Labor by Station (Annual & Monthly) – Pages 3 and 4**
- ◆ **Incremental Capital Plan – Page 5**
- ◆ **Gross Incremental Summaries – Pages 6 through 10**
- ◆ **Detail O&M Non-Labor (Plant Specific)**
- ◆ **Non-Incremental Capital Plan**
- ◆ **Non-Shared Non-Incremental Capital Plan**

Draft: The WKE Operating Budget has not received final approval as of this presentation.

All material included is considered confidential and/or privileged information and belongs to E.ON U.S. and any of its subsidiaries. This information is intended only for the use of the individual or entity to whom it has been provided.

**2009 WKE Incremental Capital Plan**  
**BREC Incremental Capital Spending**

**Incremental - NOx Related**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Coleman #1 boiler tube overlay						\$1,250,000							\$1,250,000
Coleman Two													\$0
Coleman Three													\$0
Green One													\$0
Green Two boiler tube overlay			\$1,000,000	\$1,300,000	\$300,000								\$2,600,000
HMPL One													\$0
HMPL Two SCR catalyst layer			\$305,800										\$305,800
Wilson One													\$0
<b>Total - Gross</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,305,800</b>	<b>\$1,300,000</b>	<b>\$300,000</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,155,800</b>

**Other Incremental Capital Plan**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Mercury Monitors													\$0
													\$0
<b>Total - Gross</b>	<b>\$0</b>												

**Mike Thompson**

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**From:** David Spainhoward  
**Sent:** Tuesday, February 03, 2009 10:31 AM  
**To:** Mike Thompson  
**Subject:** FW: NOx Variance due to CAIR as of 102608.xls  
**Attachments:** Variance due to CAIR as of 102608.xls

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**From:** Toerne, Rob [mailto:Rob.Toerne@eon-us.com]  
**Sent:** Tuesday, February 03, 2009 9:53 AM  
**To:** David Spainhoward  
**Subject:** FW: NOx Variance due to CAIR as of 102608.xls

David,

This is the NOx variance from the 11/1/08 budget submittal for the 2009 Budget made by WKE to Big Rivers. I will get the basis for the preliminary 2010 budget that this is a variance from. I am trying to get the CAIR/Non-CAIR SO2 credit comparison for 2010.

Rob Toerne  
270.844.6029

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**From:** Speed, DeAnna  
**Sent:** Tuesday, February 03, 2009 9:38 AM  
**To:** Berry, Bob  
**Cc:** Toerne, Rob  
**Subject:** Variance due to CAIR as of 102608.xls

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*The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.*

**WKE Budget Variances Due to CAIR**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
<b><u>O&amp;M Non-labor</u></b>				
Ammonia Injection Grid - Tuning - H1	33,385	33,385	36,167	102,937
Ammonia Injection Grid - Tuning - H2	33,385	33,385	36,167	102,937
H0 Air Compressor PM (Evapar)	5,564	5,564	5,564	16,692
Green Reburn system maintenance	6,720	6,720		13,440
Green Reburn Over-fire Air Tuning (GEEER)	10,000	11,000	11,000	32,000
Green 2A Mill Overhaul		254,000		254,000
Green 1A Mill Overhaul			254,000	254,000
<b>O&amp;M Non-labor Total</b>	<b>\$ 89,054</b>	<b>\$ 344,054</b>	<b>\$ 342,898</b>	<b>\$ 776,006</b>
<b><u>Capital</u></b>				
Green O2 Probes (12)	360,000			360,000
Wilson Catalyst	1,300,000	226,500	1,433,250	2,959,750
Green Air Shroud Actuators	150,000		150,000	300,000
<b>Capital Total</b>	<b>\$ 1,810,000</b>	<b>\$ 226,500</b>	<b>\$ 1,583,250</b>	<b>\$ 3,619,750</b>
<b><u>Variable - Cost of Sales</u></b>				
SII Ammonia	1,067,391	1,174,129	1,203,724	3,445,244
SII Emulsified Sulfur	85,298	82,961	84,129	252,388
WL Ammonia	1,795,500	1,469,472	1,504,482	4,769,454
WL Hydrated Lime	573,796	462,891	514,849	1,551,536
<b>Cost of Sales - Reagent Total</b>	<b>\$ 3,521,985</b>	<b>\$ 3,189,453</b>	<b>\$ 3,307,184</b>	<b>\$ 10,018,622</b>
<b>Total from O&amp;M, Capital, and COS</b>	<b>\$ 5,421,039</b>	<b>\$ 3,760,007</b>	<b>\$ 5,233,332</b>	<b>\$ 14,414,378</b>

**BIG RIVERS ELECTRIC CORPORATION**  
**Transmission and General Plant Capital Expenditures for Test Year**  
**Commission Staff's Third Data Request - Item 5c**

	Capital Exp 12/07-11/08	Begin Date	End Date	Recurring* Y=Yes
1	PROJECT DESCRIPTION			
2	COPIER AND PRINTER, KONICA MINOLTA BIZHUB 600	12,024.56	12/07	12/07
3	SOFTWARE, LASERFICHE AUDIT TRAIL - ADDL. COST	1,100.00	12/07	12/07
4	PC, LENOVO THINKPAD T61 - ADDL. COSTS - POGUE	2,057.18	12/07	12/07
5	PC, LENOVO THINKPAD T61 - ADDL. COST - BOARD ROOM	2,057.17	12/07	12/07
6	SCANNER, FUJITSU 5750C, DOCUMENT IMAGING	8,187.44	12/07	12/07
7	GIS, COMPUTER, MOTION TABLET - SPARE STAKER	4,013.49	12/07	12/07
8	GIS, COMPUTER, MOTION TABLET - STEVE WATERS	4,013.49	12/07	12/07
9	GIS, COMPUTER, DELL LATITUDE - JUDY BROWN	2,705.30	12/07	12/07
10	GIS, COMPUTER, DELL LATITUDE - BILLY WARDRIP	2,705.31	12/07	12/07
11	GIS, COMPUTER, DELL OPTIPLEX 745	1,868.77	12/07	12/07
12	GIS, SERVER, DELL WITH RACK	19,684.54	12/07	12/07
13	GIS, SERVER, DELL WITH RACK	19,684.54	12/07	12/07
14	GIS, SERVER, DELL WITH RACK	19,684.55	12/07	12/07
15	VEH#320, 2008 CHEVY IMPALA, 2G1WB58K589263389	15,886.58	12/07	12/07
16	AUGER, 54" DIAMETER, CARBIDE TEETH AND TIP	4,863.40	12/07	12/07
17	LAND, COMBUSTION TURBINE, 95 995 ACRES - ADDL COST	427,500.00	01/08	01/08
18	HEATER, WATER, 80 GALLON TANK, ELECTRIC HQ	4,742.00	01/08	01/08
19	FIREWALL, BRYAN ROAD SUB, CISCO ASA 5510	2,873.91	01/08	01/08
20	FIREWALL, WILSON EHV, CISCO ASA 5510	2,873.90	01/08	01/08
21	PC, LAPTOP, TOSHIBA PORTEGE R500, PWR MKT	2,612.65	01/08	01/08
22	VEH#321 2008 CHEVY IMPALA, FUELS 2G1WB58K889230385	17,700.94	01/08	01/08
23	CHECK PROCESSING SYSTEM - REFUND	(9,988.00)	02/08	02/08
24	GIS, MONITOR, DISPATCH AREA MEADE CO BBURG	1,108.72	02/08	02/08
25	GIS, MONITOR, DISPATCH AREA MEADE CO HBURG	1,108.72	02/08	02/08
26	SAN, STORAGE AREA NETWORK	65,658.60	02/08	02/08
27	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08
28	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08
29	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08
30	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08
31	PC, DELL PRECISION 390 DESKTOP - ENERGY CONTROL	2,263.95	02/08	02/08
32	GIS, COMPUTER, DELL VOSTRO 1500, BERT THOMAS	2,410.08	02/08	02/08
33	PC, LAPTOP, DELL LATITUDE - MCADAMS	1,829.36	02/08	02/08
34	PC, LAPTOP, DELL LATITUDE - BURNS	1,829.36	02/08	02/08
35	PC, LAPTOP, DELL LATITUDE - YOCKEY	1,829.36	02/08	02/08
36	PC, LAPTOP, DELL LATITUDE - BERTRAM	1,829.36	02/08	02/08
37	PC, LAPTOP, DELL LATITUDE - MYERS	1,829.36	02/08	02/08
38	PC, LAPTOP, DELL LATITUDE - GREG HITE	1,829.36	02/08	02/08
39	PC, LAPTOP, DELL LATITUDE	1,829.36	02/08	02/08
40	VEH#322 2008 CHEVY IMPALA 2G1WB58K489279499	17,700.94	02/08	02/08
41	TESTING EQUIPMENT, TRANSFORMER, M5200	18,048.84	03/08	03/08
42	SAN, STORAGE AREA NETWORK - ADDL. COSTS	50,158.26	03/08	03/08
43	GIS, COMPUTER, DELL OPTIPLEX 755, SN 77049F1	1,284.47	03/08	03/08
44	GIS, COMPUTER, DELL LATITUDE ATG SN HFSK9FI	2,664.53	03/08	03/08
45	SERVER, EXCHANGE, IBM SYSTEM X3650 RACKMOUNT	6,965.47	03/08	03/08
46	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.66	03/08	03/08
47	GIS COMPUTER, DELL LATITUDE ATG D630	2,291.66	03/08	03/08
48	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.66	03/08	03/08
49	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.66	03/08	03/08
50	GIS, COMPUTER, DELL LATITUDE ATG G630	2,291.67	03/08	03/08
51	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
52	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
53	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
54	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
55	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
56	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
57	GIS, COMPUTER, DELL LATITUDE ATG D630	2,291.67	03/08	03/08
58	PC, DOCUMENT IMAGING SYSTEM, DELL OPTIPLEX 755	916.00	03/08	03/08
59	VEH#324, 2008 CHEVY IMPALA 2G1WB58K981237716	16,725.74	03/08	03/08
60	VEH#325, 2008 CHEVY IMPALA, 2G1WB58K381245617	16,725.74	03/08	03/08
61	TEST EQUIPMENT, DOMINO USS, DEW POINT METER	7,867.05	03/08	03/08
62	LAND, COMBUSTION TURBINE, 95 995 ACRES -ADDL. COST	875.00	04/08	04/08
63	CHAIR, LAZBOY EXECUTIVE HIGH BACK - YOCKEY	619.04	04/08	04/08
64	CABINET, 45 GALLON FLAMMABLE LIQUID STORAGE	768.92	04/08	04/08
65	SAN, STORAGE AREA NETWORK-CISCO ETHERNET SWTCH	1,908.00	04/08	04/08
66	PC, DELL OPTIPLEX 755 MINI TOWER - HARWOOD	1,127.86	04/08	04/08
67	FIREWALL, CISCO ASA 5510, ALT. CONTROL EMS	2,954.31	04/08	04/08
68	FIREWALL, CISCO ASA 5510, ALT. CONTROL EMS	2,954.31	04/08	04/08
69	FIREWALL, CISCO ASA 5510 HDQTRS EMS	2,954.31	04/08	04/08
70	FIREWALL, CISCO ASA 5510 HDQTRS EMS	2,954.31	04/08	04/08
71	FIREWALL, CISCO ASA 5510, ALT. CONTROL VPN-DSL	2,954.31	04/08	04/08
72	FIREWALL, CISCO ASA 5510, ET&S	2,954.30	04/08	04/08
73	GIS, COMPUTER, MOTION TABLET LE1700	2,072.37	04/08	04/08
74	GIS, COMPUTER, MOTION TABLET LE1700	2,072.37	04/08	04/08
75	PRINTER, IBM INFOPRINT 1767 - ACCOUNTING 2ND FLOOR	5,604.75	04/08	04/08
76	PRINTER, IBM INFOPRINT 1767 - 1ST FLOOR	5,604.75	04/08	04/08
77	PC, LAPTOP, DELL LATITUDE XT - KELLY NUCKOLS	4,104.69	04/08	04/08
78	SURVEILLANCE SYSTEM - ET&S	2,735.89	04/08	04/08
79	LAND, COMBUSTION TURBINE, 95 995 ACRES-ADDL. COST	92.50	05/08	05/08
80	CHAIR, EXECUTIVE TILT, BLACK LEATHER, YEARY	718.27	05/08	05/08
81	CHAIR, EXECUTIVE TILT, BLACK LEATHER, ALVEY	718.28	05/08	05/08
82	DESK, WITH HUTCH DMI L UNIT	795.00	05/08	05/08
83	SOFTWARE, TRACK-IT IT PROFESSIONAL - ADDL. COSTS	8,287.60	05/08	05/08
84	GIS, SERVER, DELL 1950, WEB UTILITY CENTER	3,507.84	05/08	05/08
85	GIS, COMPUTER, PANASONIC TOUGHBOOK 52	2,957.25	05/08	05/08
86	GIS, COMPUTER, PANASONIC TOUGHBOOK 52	2,957.25	05/08	05/08

**BIG RIVERS ELECTRIC CORPORATION**  
**Transmission and General Plant Capital Expenditures for Test Year**  
**Commission Staff's Third Data Request - Item 5c**

	<u>Capital Exp</u> <u>12/07-11/08</u>	<u>Begin</u> <u>Date</u>	<u>End</u> <u>Date</u>	<u>Recurring*</u> <u>Y=Yes</u>
1 PROJECT DESCRIPTION				
87 FIREWALL, MICROSOFT, EXCHANGE SERVER	1,417 75	05/08	05/08	
88 PC, LAPTOP, DELL LATITUDE D630 - LITTREL	1,461 73	05/08	05/08	Y
89 PC, LAPTOP, DELL LATITUDE D630 - BURNS	1,461 74	05/08	05/08	Y
90 PC, LAPTOP, DELL LATITUDE D630 - THOMPSON	1,461 74	05/08	05/08	Y
91 SAN, STORAGE AREA NETWORK, BACK-UP ALT. CNTR	59,059 20	05/08	05/08	
92 PRINTER, HP LASERJET 5200 - ENERGY CONTROL	3,146 34	05/08	05/08	
93 GIS SOFTWARE FOR SERVER, MS OFFICE	769 51	05/08	05/08	
94 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
95 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
96 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
97 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
98 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
99 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
100 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
101 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
102 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
103 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
104 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
105 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
106 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
107 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
108 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
109 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
110 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
111 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
112 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
113 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
114 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
115 GIS, COMPUTER, DELL LATITUDE D830	2,029 30	05/08	05/08	Y
116 GIS, COMPUTER, DELL LATITUDE D830	2,029 29	05/08	05/08	Y
117 GIS, COMPUTER, DELL LATITUDE D830	2,029 29	05/08	05/08	Y
118 VEH#326, 2008 CHEVY COLORADO, 1GCCS39E988215462	17,115 00	05/08	05/08	
119 VEH#316, 2008 INT'L 7500, BUCKET 1HTWWAZT98J041926	111,550 98	05/08	05/08	
120 TESTING EQUIPMENT, VOLTAGE DETECTOR MULTI 1-40 KV	731 29	05/08	05/08	
121 CAMERA, CANON SPEEDLITE 430 EX	1,015 45	05/08	05/08	
122 CAMERA, CANON DIGITAL REBEL XT1 SLR	931 95	05/08	05/08	
123 CAMERA, ZOOM LENS, DIGITAL REBEL	1,526 39	05/08	05/08	
124 TEST EQUIPMENT, CIRCUIT BREAKER	11,418 66	06/08	06/08	
125 SAN, STORAGE AREA NETWORK, SW REPLAY MANAGER	3,311 44	06/08	06/08	
126 SAN, STORAGE AREA NETWORK, BACK-UP ALT. CONT	44,887 52	06/08	06/08	
127 SOFTWARE, LASERVAULT, WEB INTERFACE UPGRADE	9,500 00	06/08	06/08	
128 SERVER, IBM X3550 RACK	5,666 48	06/08	06/08	Y
129 SERVER, IBM X3550 RACK	5,666 48	06/08	06/08	Y
130 SERVER, IBM X3550 RACK	5,666 48	06/08	06/08	Y
131 SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
132 SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
133 SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
134 SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
135 SERVER, IBM X3550 RACK	5,666 49	06/08	06/08	Y
136 PC, LAPTOP, DELL LATITUDE XT - BURNS MERCER	3,675 65	06/08	06/08	Y
137 WIRING, ETHERNET - ENERGY CONTROL	7,418 86	06/08	06/08	
138 FIREWALL, CISCO ASA5510, REMOTE E-MAIL & SHRD FLDR	3,151 97	06/08	06/08	
139 PC, DELL OPTIPLEX 755 MINI TOWER - SEARS	1,042 94	06/08	06/08	Y
140 PC, DELL OPTIPLEX 755 MINI TOWER - RECEPTIONIST	1,042 95	06/08	06/08	Y
141 PC, DELL OPTIPLEX 755 MINI TOWER - HANER	1,042 95	06/08	06/08	Y
142 PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
143 PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
144 PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
145 PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
146 PC, LAPTOP, LENOVO THINKPAD T61 - BOARD	1,675 09	06/08	06/08	Y
147 PC, LAPTOP, LENOVO THINKPAD T61 - BLACKBURN	1,675 09	06/08	06/08	Y
148 PC, LAPTOP, LENOVO THINKPAD T61 - CORE	1,675 09	06/08	06/08	Y
149 PC, LAPTOP, LENOVO THINKPAD T61 - MITCHELL	1,675 10	06/08	06/08	Y
150 VEH#323, 2008 CHEVY 1 TON TRUCK - SERVICE BODY	7,177 50	06/08	06/08	
151 TESTING EQUIPMENT, VOLTAGE DETECTOR MULTI 1-40KV	731 29	06/08	06/08	
152 A/C UNIT, CARRIER HCA 183P	575 00	07/08	07/08	
153 A/C UNIT, CARRIER KCA 183P	575 00	07/08	07/08	
154 A/C UNIT, CARRIER KCA 183P	575 00	07/08	07/08	
155 A/C UNIT, CARRIER KCA 183P	575 00	07/08	07/08	
156 TEST EQUIPMENT, WATTHOUR METER	15,465 88	07/08	07/08	
157 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
158 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
159 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
160 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
161 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
162 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
163 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
164 PC, LAPTOP, LENOVO THINKPAD T61, ADDL COSTS	132 50	07/08	07/08	Y
165 PRINTER, PAYROLL CHECKS, ST9530N SECURE SN 792DBNR	2,663 42	07/08	07/08	
166 PC, DOCUMENT IMAGING SCAN STATION, BLACK TOWER	1,369 00	07/08	07/08	
167 GIS, COMPUTER, DELL LATITUDE D830	2,953 41	07/08	07/08	Y
168 GIS, COMPUTER, DELL LATITUDE D830	2,953 41	07/08	07/08	Y
169 GIS, COMPUTER, DELL LATITUDE D830	2,953 41	07/08	07/08	Y
170 GIS, COMPUTER, DELL LATITUDE D830	2,953 41	07/08	07/08	Y
171 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y

**BIG RIVERS ELECTRIC CORPORATION**  
**Transmission and General Plant Capital Expenditures for Test Year**  
**Commission Staff's Third Data Request - Item 5c**

	<u>Capital Exp</u>	<u>Begin</u>	<u>End</u>	<u>Recurring*</u>
	<u>12/07-11/08</u>	<u>Date</u>	<u>Date</u>	<u>Y=Yes</u>
1 PROJECT DESCRIPTION				
172 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
173 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
174 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
175 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
176 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
177 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
178 GIS, COMPUTER, DELL LATITUDE D830	2,953 42	07/08	07/08	Y
179 VEH#323, 2008 CHEVY 1 TON TRUCK 1GBHK39648E198400	31,573 16	07/08	07/08	
180 VEH#328, 2008 CHEVY C1500 1GCEK190382133478	22,187 92	07/08	07/08	
181 VEH#327, 2008 CHEVY K1500 2GCEK19J581135993	22,187 92	07/08	07/08	
182 VEH#329, 2008 CHEVY 1 TON 1GBJC34K58E184850	23,956 00	07/08	07/08	
183 TEST EQUIPMENT, TRANSFORMER, M5400	16,000 00	08/08	08/08	
184 SAN, CHANNEL CARDS AND CISCO EXPANSION KIT	28,441 28	08/08	08/08	
185 DOCUMENT NUMBERING MACHINE, SHEAR TECH DS-6500	2,394 54	08/08	08/08	
186 SOFTWARE, LASERFICHE, WEB INTERFACE UPGRADE	55,595 10	08/08	08/08	
187 SERVER, EXCHANGE, IBM SYSTEM X3650 RACKMOUNT	10,567 26	08/08	08/08	Y
188 GIS, COMPUTER, DELL LATITUDE ATG D630	3,440 42	08/08	08/08	Y
189 GIS, COMPUTER, DELL LATITUDE ATG D630	3,440 43	08/08	08/08	Y
190 FIREWALL, PALO ALTO NETWORKS PA2050, INTERENT	28,047 00	08/08	08/08	
191 FIREWALL, PALO ALTO NETWORKS PA2050, INTERNET	28,047 00	08/08	08/08	
192 SOFTWARE, STANDGUARD ANTI-VIRUS, COOP WEB SERVER	4,480 00	08/08	08/08	
193 VEHICLE LOCATION SYSTEM-3500 VEHICLE TRACKING UNIT	553 03	08/08	08/08	
194 VEHICLE LOCATION SYSTEM-3500 VEHICLE TRACKING UNIT	553 03	08/08	08/08	
195 ELECTRONIC ACCESS CONTROL SYSTEM, OFFICE DOOR	5,946 50	08/08	08/08	
196 ELECTRONIC ACCESS CONTROL SYSTEM, OFFICE DOOR	5,946 50	08/08	08/08	
197 GIS, COMPUTER, LE1700 TABLET	2,095 77	09/08	09/08	Y
198 GIS, COMPUTER, LE1700 TABLET	2,095 77	09/08	09/08	Y
199 GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
200 GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
201 GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
202 GIS, COMPUTER, LE1700 TABLET	2,095 78	09/08	09/08	Y
203 SOFTWARE, SUNGARD AVANTGARD PAYMENT SYS - PAYROLL	7,547 00	09/08	09/08	
204 FIREWALL, PALO ALTO TRANSCEIVER FOR PA2050	556 50	09/08	09/08	
205 FIREWALL, PALO ALTO TRANSCEIVER FOR PA2050	556 50	09/08	09/08	
206 GIS, COMPUTER, THINKPAD T61 - THWEATT	1,398 47	09/08	09/08	Y
207 NETWORK ACCESS CONTROL, "NAC" CISCO	7,445 26	09/08	09/08	
208 NETWORK ACCESS CONTROL, "NAC" CISCO	7,445 27	09/08	09/08	
209 VEH#329, 2008 CHEVY 1 TON, SERVICE BODY	12,674 54	09/08	09/08	
210 OIL PURIFICATION UNIT, VEH#115 2400 GPH BARON	131,572 50	09/08	09/08	
211 VEH#316, UTILITY LIFT BUCKET MOUNTED ON INT'L 7500	164,078 50	10/08	10/08	
212 OIL PURIFICATION UNIT, VEH#115 - ADDL. COSTS	132,820 50	10/08	10/08	
213 UTILITY VEHICLE, JOHN DEERE GATOR XUV 620I	12,114 13	10/08	10/08	
214 TEST SET, T1, COMMUNICATION, TB2310-PRI	1,501 38	11/08	11/08	
215 SAN, STORAGE AREA NETWORK, EXPANSION	27,679 20	11/08	11/08	
216 SAN, STORAGE AREA NETWORK, EXPANSION	11,130 00	11/08	11/08	
217 DISK DRIVE, 300 GB HOT SWAP	900 76	11/08	11/08	
218 DISK DRIVE, 300 GB HOT SWAP	900 76	11/08	11/08	
219 DISK DRIVE, 300 GB HOT SWAP	900 76	11/08	11/08	
220 DISK DRIVE, 300 GB HOT SWAP	900 76	11/08	11/08	
221 DISK DRIVE, 300 GB HOT SWAP	900 76	11/08	11/08	
222 DISK DRIVE, 300 GB HOT SWAP	900 77	11/08	11/08	
223 DISK DRIVE, 300 GB HOT SWAP	900 77	11/08	11/08	
224 DISK DRIVE, 300 GB HOT SWAP	900 77	11/08	11/08	
225 DISK DRIVE, 300 GB HOT SWAP	900 77	11/08	11/08	
226 GIS, COMPUTER, DELL LATITUDE LAPTOP	2,154 97	11/08	11/08	Y
227 WRENCH, IMPACT WITH ADJUSTABLE TORQUE, FAIRMONT	941 28	11/08	11/08	
228 Right of Ways	601,954 40	12/07	11/08	
229 POLE REPLACEMENTS	343,996 24	12/07	11/08	
230 PEABODY 69 KV LINE RETIREMENT	826 33	12/07	12/07	
231 NEW HARDINSBURG/FORDSVILLE LINE 12-E MODIFY	2,296 92	12/07	12/07	
232 CEREDO ELECTRIC MOTOR OPERATORS	1,371 43	12/07	01/08	
233 REID 161 KV AIR BREAK SWITCHES	9,850 03	12/07	08/08	
234 TRANSMISSION CONCRETE PAVING	40,667 00	12/07	08/08	
235 GENEVA JCT STEEL POLE SWITCHING STRUCTURE	924 95	12/07	10/08	
236 UTICA SUBSTATION STEEL POLE SWITCHING STRUCTURE	4,675 82	12/07	10/08	
237 MICROWAVE SITE BATTERIES	15,478 58	12/07	10/08	
238 HARDINSBURG BATTERY AND RACK	13,064 55	07/08	10/08	
239 REID/ONTON LINE RECONDUCTOR	541,565 92	12/07	11/08	
240 MIDWAY 69 KV LINE	289,522 69	12/07	11/08	
241 HARDINSBURG/CLOVERPORT 138 KV LINE MODIFY	37,135 68	08/08	11/08	
242 METER	357 68	12/07	11/08	
243 DC POWER PANEL	778 32	12/07	11/08	
244 POTENTIAL TRANSFORMER	3,152 85	12/07	11/08	
245 Meade Co 161 kV line terminal	66,139 82	12/07	11/08	
246 Falls of Rough/McDaniels 69 kV line	38,493 22	12/07	11/08	
247 Oil spill prevention control and countermeasures	11,381 31	12/07	11/08	
248 Reid/Daviess Co Line 6-A reconductor	1,054,430 79	12/07	11/08	
249 Skillman Tap/Meade Co 161 kV line	717,936 64	12/07	11/08	
250 McCracken so sub line terminal for Olivet Tap	20,749 83	12/07	11/08	
251 Daviess Co EHV substation	2,451,406 48	12/07	11/08	
252 US 60 Bypass line relocation	222,615 63	12/07	11/08	
253 Digital microwave radio system	3,380,698 74	12/07	11/08	
254 Henderson/Vectren Line 16-B reroute	768,816 31	12/07	11/08	
255 Olivet Church Rd Tap 69 kV line	439,097 28	12/07	11/08	
256 Wilson to Hardinsburg/Paradise 161 kV line	16,702 94	12/07	11/08	

**BIG RIVERS ELECTRIC CORPORATION**  
**Transmission and General Plant Capital Expenditures for Test Year**  
**Commission Staff's Third Data Request - Item 5c**

1	<u>PROJECT DESCRIPTION</u>	<u>Capital Exp</u> <u>12/07-11/08</u>	<u>Begin</u> <u>Date</u>	<u>End</u> <u>Date</u>	<u>Recurring*</u> <u>Y=Yes</u>
257	Two way radio system	408,050.72	12/07	11/08	
258	Patriot Coal Freedom Mine Niagara Portal line	128,442.55	12/07	11/08	
259	Headquarters building renovation	39,255.00	02/08	11/08	
260	Hopkins/S Hansen line reconductor	284,946.78	02/08	11/08	
261	White Oak Substation	14,803.15	07/08	11/08	
262	Armstrong Dock 69 kV line	7,808.80	07/08	11/08	
263	JPCalvert City PT & CT	1,185.32	11/08	11/08	
264	Wilson EHV line 19-F	186.32	12/07	11/08	
265	Wilson 161 kV line to Centertown Tap Line 7-B	130,674.67	12/07	11/08	
266	Erora Group study-Cash Creek	71.07	12/07	11/08	
267	Reid EHV 345 KV Vectren line terminal	1,453.38	12/07	11/08	
268	Armstrong Dock 69 kV line	4,271.53	12/07	11/08	
269	Armstrong/Trukey Run Mine 69 kV line	601.92	12/07	11/08	
270	Centertown/KU 69 kV line	413.61	12/07	11/08	
271	Plant OC3 Sonet digital microwave	100,170.32	01/08	11/08	
272	Plant/Hdqtrs telephone network	11,985.89	01/08	11/08	
273	Modify Line 5-B for KDOT	1,479.94	01/08	11/08	
274	Modify Line 3-A for structure	1,280.73	05/08	11/08	
275	Publications building renovations	14,250.00	06/08	11/08	
276	Cumberland River crossing structure investigation	224.83	06/08	11/08	
277	National Alum switchgear addition	209.33	06/08	11/08	
278	Coleman/Newtonville 161 kV line reconductor	440.01	06/08	11/08	
279	Kenergy digital microwave overbuild	243.73	06/08	11/08	
280	Caldwell Springs/Cumberland 69 kV line	2,057.03	08/08	11/08	
281	Madisonville 69 kV line clearance problems	652.89	08/08	11/08	
282	Wilson substation facilities	267.32	09/08	11/08	
283	Wilson/Centertown 69 kV line	672.48	09/08	11/08	
284	Wolf Hills Tap Line 9-I modification	225.58	09/08	11/08	
285	Cumberland River Resource Line	9,020.00	12/07	11/08	
286	Accrual to Cash Adjustment**	(122,024.75)	12/07	11/08	
287	<b>Total Transmission &amp; General Plant Capital Expenditures for Test Year</b>	<b><u>14,331,922.69</u></b>			

\* Big Rivers defines a "recurring" asset as any asset replaced on a routine scheduled basis. Assets that are included in this category include lap top computers (3 years), desk top computers (4 years) and computer servers (5 years). All other assets are replaced when they are no longer useful

\*\*Generally represents the increase in Transmission and A&G capital expenditure-related accounts payable, a source of cash.

**BIG RIVERS ELECTRIC CORPORATION**  
**Total Capital Expenditures from 1999-2008**  
**PSC Third Data Request-Question 5(d)**

<b>Capital Expenditures</b>	<b>Non-Incremental</b>	<b>Incremental</b>	<b>Transmission &amp; General Plant</b>	<b>Total Capital Exp</b>
1999	2,859,511	-	(407,465)	2,452,046
2000	7,257,432	910,235	2,944,772	11,112,439
2001	4,824,000	2,837,431	5,761,755	13,423,186
2002	5,512,000	10,951,917	5,235,629	21,699,546
2003	5,637,000	10,015,298	5,744,901	21,397,199
2004	5,763,000	1,419,452	5,020,977	12,203,429
2005	5,892,000	1,014,676	5,997,776	12,904,452
2006	6,426,996	(2,900)	6,764,463	13,188,559
2007	6,572,004	(19,820)	12,130,235	18,682,419
2008	6,720,000	411,237	15,629,112	22,760,349
<b>Total</b>	<b>57,463,943</b>	<b>27,537,526</b>	<b>64,822,155</b>	<b>149,823,624</b>

Western Kentucky Energy  
2009 Capital Budget  
Shared Non-Incremental

Draft

GROSS CAPITAL

Project #	Description	WKEC Gross Capital Budget	City of Henderson Portion	BREC Portion	WKEC Net Capital Budget	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR
COLEMAN					120,000						60,000	60,000						120,000
Unassigned	C-3 Condenser Vacuum Pump Replacement	120,000	0	0	120,000					382,500	382,500							765,000
Unassigned	C-3 Deflector Wall Replacement	765,000	0	0	765,000					960,000	960,000							1,920,000
Unassigned	C-3 hot end primary tube replacement	1,920,000	0	0	1,920,000					125,000	125,000							250,000
Unassigned	C-3 Boiler Insulation	250,000	0	0	250,000					150,000	150,000							300,000
Unassigned	C-3 A Mill Liner Replacement with inlet auger	300,000	0	0	300,000					50,000	50,000							100,000
Unassigned	C-3 Soot Blower Replacement	100,000	0	0	100,000					150,000	150,000							300,000
Unassigned	C-3 A & B PA Fan Housing Replacement	300,000	0	0	300,000					80,000	80,000							160,000
Unassigned	C-3 PA Hot/Cold Rating Damper Drivers	160,000	0	0	160,000					532,500	532,500							1,065,000
Unassigned	C-3 PA Hot/Cold Rating Damper Drivers	1,065,000	0	0	1,065,000					45,000	45,000							90,000
WK09C015B	C-3 B Buss 4160V Switchgear Replacement	90,000	0	0	90,000					10,000	10,000		10,000		10,000			100,000
Unassigned	C-3 Sleg Grinder Replacement	100,000	0	0	100,000	10,000		20,000	10,000	10,000	30,000							80,000
Unassigned	Capital Valve Replacement	80,000	0	0	80,000							80,000		200,000				200,000
Unassigned	Ash Sluice Pump	200,000	0	0	200,000					270,000								270,000
Unassigned	Circulating Water Pump	270,000	0	0	270,000							50,000						50,000
Unassigned	C-3 Expansion joints (4), air heater air side & gas side	50,000	0	0	50,000						20,000							20,000
Unassigned	Conveyor Belt Replacement	20,000	0	0	20,000							25,000						25,000
Unassigned	PI Server and SemAPI Replacement	25,000	0	0	25,000													15,000
Unassigned	Upgrade CEM's (hardware bypass stacks)	15,000	0	0	15,000		15,000											165,000
Unassigned	Purchase Conductor License (another client)	165,000	0	0	165,000	25,000		40,000			100,000							15,000
Unassigned	C3 DCS Sequence of Events (includes GPS Clock)	15,000	0	0	15,000						15,000							115,000
Unassigned	DMZ Server Replacement	115,000	0	0	115,000					115,000								12,000
Unassigned	Precipitator Controls/Kirk Key Upgrade	12,000	0	0	12,000	12,000												70,000
Unassigned	C3 monitor replacement including 40" alarm monitor	70,000	0	0	70,000	70,000										85,000		85,000
Unassigned	C3 DCS power supplies	85,000	0	0	85,000													25,000
Unassigned	Coal Handling stop gate 7, 9, and 11 replace	25,000	0	0	25,000				25,000							120,000		120,000
Unassigned	Replace number 1 and 17 belt scale	120,000	0	0	120,000													75,000
Unassigned	Barge Unloader Bucket	75,000	0	0	75,000						75,000							65,000
Unassigned	C-3 CEM Duct Gas Analyzer	65,000	0	0	65,000													55,000
Unassigned	4160 Switchgear (2) Replacement for crusher house	55,000	0	0	55,000				55,000			160,000						160,000
Unassigned	Barge Unloader 480 Breaker Replacement	160,000	0	0	160,000													65,000
Unassigned	C-3 480 Volt MCC replacement (2)	65,000	0	0	65,000	65,000												65,000
Unassigned	C-3 DCS Controllers Replacement	65,000	0	0	65,000					65,000								150,000
Unassigned	Plant vibration monitoring replacement	150,000	0	0	150,000	150,000												
Unassigned	Replace underground Natural Gas line																	
<b>Total Coleman</b>		<b>7,072,000</b>	<b>0</b>	<b>0</b>	<b>7,072,000</b>	<b>332,000</b>	<b>15,000</b>	<b>60,000</b>	<b>90,000</b>	<b>2,995,000</b>	<b>3,000,000</b>	<b>155,000</b>	<b>210,000</b>	<b>205,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>7,072,000</b>
GREEN					100,000		25,000			25,000			25,000			25,000		100,000
Unassigned	GN - Capital Valves	100,000	0	0	100,000					50,000								185,000
Unassigned	G2 - Supervisory Turbine Controls/ETS	185,000	0	0	185,000			35,000	100,000	300,000								1,000,000
Unassigned	G2 - Rpl Precipitator Field (4th & 5th Field)	1,000,000	0	0	1,000,000			100,000	20,000	20,000	20,000							80,000
Unassigned	GN - Conveyor Belts	80,000	0	0	80,000				50,000	30,000								80,000
Unassigned	G1 - Rpl Thickener Rake Drive	80,000	0	0	80,000				50,000	30,000								90,000
Unassigned	G2 - Rpl Thickener Rake Drive	80,000	0	0	80,000					30,000								7,000
Unassigned	GN - Bleed Pumps (Qty. 2) (5&6 of 8)	90,000	0	0	90,000													1,100,000
Unassigned	G2 - Inlet Scrubber Operator	7,000	0	0	7,000					350,000								300,000
Unassigned	G2 - Flyash Hopper	1,100,000	0	0	1,100,000			250,000	250,000	100,000								100,000
Unassigned	G2 - Air Heater Gas Outlet Exp Joints	300,000	0	0	300,000		100,000	100,000		100,000								15,000
Unassigned	GN - Rpl Cooling Tower Deck	100,000	0	0	100,000							15,000						300,000
Unassigned	GN - Fire Water Pump Diesel	15,000	0	0	15,000									250,000	50,000			275,000
Unassigned	G1 - Mill Gearbox	300,000	0	0	300,000													45,000
Unassigned	G2 - Install West SH Spray Venturi	275,000	0	0	275,000		50,000	100,000	125,000									300,000
Unassigned	G2 - Rpl West SH Spray Attemp Venturi	45,000	0	0	45,000													168,000
Unassigned	G2 - Turbine Packing HP-IP Rows (also LP)	300,000	0	0	300,000		50,000		150,000	100,000			100,000	68,000				125,000
Unassigned	GN - Ash Sluice Pump (2 of 3)	168,000	0	0	168,000									125,000				40,000
Unassigned	GN - Ash Sluice Pump (2 of 3)	125,000	0	0	125,000									40,000				680,000
Unassigned	GN - Ash Seal Pump (2 of 3)	40,000	0	0	40,000													895,000
Unassigned	G2 - B Service Water Pump (3 of 4)	680,000	0	0	680,000		250,000	250,000	180,000									1,050,000
Unassigned	G2 - Generator Retaining Rings	895,000	0	0	895,000		195,000	300,000	200,000	200,000								75,000
Unassigned	G2 - Air Heater Baskets	1,050,000	0	0	1,050,000			600,000		450,000					50,000	25,000		150,000
Unassigned	G2 - Reheater Tubes	75,000	0	0	75,000													75,000
Unassigned	G1 - IW Discharge Piping	75,000	0	0	75,000	75,000												150,000
Unassigned	GN - Upgrade CEMS and Reason code panel	150,000	0	0	150,000			100,000	50,000									35,000
Unassigned	GN - Rpl Coal Handling Controls	10,000	0	0	10,000													10,000
Unassigned	GN - Rpl PI Server & SemAPI																	

Item 5d.  
Page 2 of 5

Unassigned	GN - Rpl DMZ Server	15,000	0	0	15,000													15,000
Unassigned	G2 - Rpl DA Trays	25,000	0	0	25,000	25,000												25,000
Unassigned	G2 - Scrubber Controls - I/O & HMI	475,000	0	0	475,000													475,000
Unassigned	G2 - Bottom Ash Controls	150,000	0	0	150,000													150,000
Unassigned	G2 - Rpl Mist Eliminators	425,000	0	0	425,000													425,000
Unassigned	G2 - Flyash Hopper Isolation Gate	38,000	0	0	38,000													38,000
Unassigned	G2 - Boiler Drains	250,000	0	0	250,000													250,000
Unassigned	G2 - A&B Scrubber Inlet Duct Replacement	750,000	0	0	750,000													750,000
Unassigned	GN - Slaker Water Pump (2 of 3)	75,000	0	0	75,000													75,000
Unassigned	G2 - Steam Coils(4)	75,000	0	0	75,000	75,000												75,000
Unassigned	GN - Cooling Tower Fan Shroud	216,000	0	0	216,000	216,000												216,000
Unassigned	GN - Landfill Downdrains	20,000	0	0	20,000													20,000
Unassigned	GN - Water Plant Sump Pumps (2)	30,000	0	0	30,000													30,000
Unassigned	GN - 6" Diesel Pump	50,000	0	0	50,000													50,000
Unassigned	G1 - Bottom Ash Controls - 2010 Project	16,000	0	0	16,000													16,000
Unassigned	G1 - Upgrade SOE Migrate to DCS	20,000	0	0	20,000													20,000

<b>Total Green</b>		<b>9,955,000</b>	<b>0</b>	<b>0</b>	<b>9,955,000</b>	<b>391,000</b>	<b>1,565,000</b>	<b>1,368,000</b>	<b>3,648,000</b>	<b>1,495,000</b>	<b>135,000</b>	<b>135,000</b>	<b>508,000</b>	<b>100,000</b>	<b>585,000</b>	<b>25,000</b>	<b>-</b>	<b>9,955,000</b>
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REID/HMPL																		
Unassigned	RH - Misc Capital Valves	90,000	22,679	0	67,321													90,000
Unassigned	RH - Misc Conveyor Belts	90,000	22,679	0	67,321													90,000
Unassigned	RH - Booth System Control Box	22,000	5,544	0	16,456													22,000
Unassigned	RH - Loop Calibrators (2)	4,000	1,008	0	2,992													4,000
Unassigned	RH - Control Room Pressurizing Fans	35,000	8,820	0	26,180													35,000
Unassigned	RH - Water Plant Bldg Heat Improvements	25,000	6,300	0	18,700													25,000
Unassigned	WKO6S021B H0 - DCS Engineering (Complete in 2010)	166,000	50,545	0	115,455													166,000
Unassigned	H0 - Rpl PI Server & SemAPI	10,000	3,045	0	6,955													10,000
Unassigned	H0 - Upgrade CEMs	30,000	9,135	0	20,865													30,000
Unassigned	H0 - Rpl Bleed Lines 8" (2)	200,000	60,897	0	139,103													200,000
Unassigned	H0 - Rpl Elevator Doors/Frames	100,000	30,449	0	69,551													100,000
Unassigned	H0 - Rpl Thickener Return Line 16"	200,000	60,897	0	139,103													200,000
Unassigned	H0 - Wetbottom Drains	300,000	91,346	0	208,654													300,000
Unassigned	H1 - Rpl WDPF FGD & SCR Controls	140,000	42,628	0	97,372													140,000
Unassigned	WKO8S013B H1 - CCS Field Wiring & Devices	118,565	36,102	0	82,463													118,565
Unassigned	WKO8S016B H1 - CCS Controls	461,435	140,501	0	320,934													461,435
Unassigned	WKO8S014B H1 - CCS Controls	100,000	30,449	0	69,551													100,000
Unassigned	H1 - Control Room	160,000	48,718	0	111,282													160,000
Unassigned	H1 - AH Inlet Expansion Joints (2)	30,000	9,135	0	20,865													30,000
Unassigned	H1 - Burner Deck Vent Fans	200,000	60,897	0	139,103													200,000
Unassigned	H1 - Cooling Tower Distribution Deck	20,000	6,090	0	13,910													20,000
Unassigned	H1 - FD Fan Outlet Damper A&B Rexa Drives	160,000	48,718	0	111,282													160,000
Unassigned	H1 - Feedwater Heater Emergency drain Valve	22,000	6,699	0	15,301													22,000
Unassigned	H1 - Hydrogen Purvity Meters	16,000	4,872	0	11,128													16,000
Unassigned	H1 - Install Scoolblower Power Disconnects	175,000	53,285	0	121,715													175,000
Unassigned	H1 - Rpl Mist Eliminator	250,000	76,122	0	173,878													250,000
Unassigned	H1 - Rpl Precip Hoppers (9-12) 4 total	75,000	22,837	0	52,163													75,000
Unassigned	H1 - Rpl Slag Grinders (2)	112,000	34,103	0	77,897													112,000
Unassigned	H1 - Rpl Scoolblowers (20-23 of 23) 4 total	40,000	12,179	0	27,821													40,000
Unassigned	H1 - Rpl Wallblowers (8-10 of 24) 3 total	1,400,000	426,282	0	973,718													1,400,000
Unassigned	H1 - Rpl Temperature Reheater Tubes	30,000	9,135	0	20,865													30,000
Unassigned	H2 - Burner Deck Vent Fans	60,000	18,269	0	41,731													60,000
Unassigned	H2 - Rpl WDPF FGD & SCR Controls	100,000	30,449	0	69,551													100,000
Unassigned	H1 - High Energy Pipe Hangers	21,000	6,394	0	14,606													21,000
Unassigned	H1 - Rpl AH Steam Coils (2)	300,000	91,346	0	208,654													300,000
Unassigned	H2 - #6 HP Heater Re-tube	30,000	0	0	30,000													30,000
Unassigned	R1 - Rpl Reclaim Vent Fan	200,000	0	0	200,000													200,000
Unassigned	R1 - Stack Lighting	20,000	0	0	20,000													20,000
Unassigned	R1 - Upgrade CEMs	20,000	0	0	20,000													20,000

<b>Total Reid/HMPL</b>		<b>5,513,000</b>	<b>1,588,552</b>	<b>0</b>	<b>3,924,448</b>	<b>0</b>	<b>59,280</b>	<b>3,540,435</b>	<b>302,285</b>	<b>80,000</b>	<b>140,000</b>	<b>435,000</b>	<b>30,000</b>	<b>140,000</b>	<b>766,000</b>	<b>20,000</b>	<b>0</b>	<b>5,513,000</b>
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WILSON																		
Unassigned	Capital Valves	100,000	0	0	100,000													100,000
Unassigned	Magnetic Separator Replacement #4	52,000	0	0	52,000													52,000
Unassigned	Process Control System Replacement (3)	350,000	0	0	350,000													350,000
Unassigned	ME Panel Replacements	600,000	0	0	600,000													600,000
Unassigned	Superheat Tube Replacement Section B (milestone payments)	40,000	0	0	40,000													40,000
Unassigned	Replace filtrate transfer pumps (4 of 4)	90,000	0	0	90,000													90,000
Unassigned	Replace Switchgear 480V breakers (5 per year, 18,000/breaker) - FG	112,000	0	0	112,000													112,000
Unassigned	Slurry recirc motor replacements	235,000	0	0	235,000													235,000
Unassigned	Conveyor belt replacements (10-1 and 10-2)	100,000	0	0	100,000													100,000
Unassigned	Gravity Sand Filter replacement (1 of 3)	50,000	0	0	50,000													50,000
Unassigned	Fire Hydrant replacements	20,000	0	0	20,000													20,000
Unassigned	Upgrade CEMs (1)	40,000	0	0	40,000													40,000
Unassigned	Flint Discharge Pump replacement No. 14	60,000	0	0	60,000													60,000
Unassigned	Waste water/impoundment pond pump replacement (4 of 6)	60,000	0	0	60,000													60,000

																			600,000	600,000
																			300,000	300,000
Unassigned	Precep Outlet Guillotine Damper milestone payments	600,000	0	0	600,000															50,000
Unassigned	Turbine Blade milestone payments	300,000	0	0	300,000															450,000
Unassigned	#1 Fltash Blower - first and second stage	50,000	0	0	50,000	50,000														200,000
Unassigned	Reverse Osmosis Water Treatment System	450,000	0	0	450,000	200,000														300,000
Unassigned	Cooling tower fan replacement (#1, #6 & #9)	200,000	0	0	200,000															125,000
Unassigned	Open Landfill	300,000	0	0	300,000															250,000
Unassigned	FGD pump house replacement	125,000	0	0	125,000	125,000														130,000
Unassigned	TR and Ropper Precep control replacement	250,000	0	0	250,000	130,000														35,000
Unassigned	PA Fan Silencers	130,000	0	0	130,000															10,000
Unassigned	DCS Client computer replacement	35,000	0	0	35,000															400,000
Unassigned	Precep controls	10,000	0	0	10,000															300,000
Unassigned	Engineering	400,000	0	0	400,000	100,000														270,000
Unassigned	Electrical Refurbishment (Phase 1 of 4)	300,000	0	0	300,000	300,000														10,000
Unassigned	Guillotine Damper (Prepay)	270,000	0	0	270,000															
Unassigned	Misc Controls and Transmitters	10,000	0	0	10,000	10,000														
		5,331,000	0	0	5,331,000	0	2,172,000	212,000	110,000	152,000	50,000	570,000	955,000	110,000	900,000	100,000	0			5,331,000
	Total Wilson																			
		27,871,000	1,588,552	0	26,282,448	723,000	3,811,280	5,180,435	4,150,285	4,722,000	3,325,000	1,295,000	1,703,000	555,000	2,261,000	145,000	0			27,871,000
	SHARED NONINCREMENTAL CAPITAL																			

**WKE Incremental Capital Budget  
January 2009 - post-CAIR announcement**

	<u>2009</u>
<b>Capital</b>	
Coleman boiler tube metal overlays	1,250,000
Green boiler tube metal overlays	2,600,000
HMP&L SCR catalyst	305,800
Green O2 Probes (12)	360,000
Wilson Catalyst	1,300,000
Green Air Shroud Actuators	150,000
	<u>5,965,800</u>
<b>Capital Total</b>	<b>\$5,965,800</b>
<b>BREC 20% share</b>	<b>\$1,193,160</b>

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 6)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, schedule 1.04 and  
2 Big Rivers' Response to Commission Staff's First Data Request, Items 17, 18 and 19.

3 a. On Schedule 1.04 Big Rivers shows total pro forma principal and  
4 interest payments to be \$102,903,597 (\$39,960,907 in principal payments and  
5 \$62,942,690 in interest payments) and test year principal and interest payments to be  
6 \$99,129,015 (\$40,834,358 in principal payments and \$58,294,657 in interest payments)  
7 for a net increase of \$3,774,582. Provide a schedule that shows the calculation of test  
8 year and pro forma principal and interest payments for each of the debt issues listed in  
9 Item 17.

10 b. By applying the rate provided in Item 18, 5.82 percent, to the test  
11 year interest payments provided in response to Item a. above, show the calculation of test  
12 year capitalized interest.

13 c. Separate test year capitalized interest shown in Item b. above,  
14 using the account titles and numbers provided in Item 19.

15  
16 **Response)** a. See attached schedules.  
17 b. See attached schedule.  
18 c. Total test year capitalized interest is \$538,129 allocated as follows:  
19 Account #427.350 Interest Charged to Construction Credit-Stations \$298,112  
20 Account #427.360 Interest Charged to Construction Credit-Lines \$240,017

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22 **Witness)** C. William Blackburn  
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	TEST YEAR			PRO FORMA			Net Increase/ (Decrease)
	Principal Payments	Interest Payments	Total Payments	Principal Payments	Interest Payments	Total Payments	
	38,801,349	46,052,485	84,853,834	38,799,640	44,285,330	83,084,970	(1,768,864)
New RUS Promissory Note - see attached schedule	1,445,884	2,111,011	3,556,895	540,733	745,249	1,285,982	(2,270,913)
RUS ARVP Note - see attached schedule	542,125	1,280,189	1,822,314	575,534	1,246,780	1,822,314	0
LEM Settlement Note - see attached schedule	45,000	0	45,000	45,000	0	45,000	0
Green River Coal Settlement (per settlement agreement dated 6/3/1997)	0	1,877,046	1,877,046	0	1,809,251	1,809,251	(67,795)
County of Ohio, Kentucky, 1983 Series, Market Bonds - see attached schedule	0	691,740	691,740	0	657,310	657,310	(34,430)
County of Ohio, Kentucky, 1983 Series, Bank Bonds - see attached schedule	0	5,835,072	5,835,072	0	13,882,176	13,882,176	8,047,104
County of Ohio, Kentucky, 2001A Series Bonds-see attached schedule	(a)	0	58,841	0	58,800	58,800	(41)
Remarketing Fee - County of Ohio, Kentucky, 1983 Series Bonds	(b)	0	90,017	0	49,544	49,544	(40,473)
Commitment Fee - County of Ohio, Kentucky, 1983 Series Bonds (see attached Dexia schedule)	(c)	0	210,564	0	208,250	208,250	(2,314)
Broker Fee - County of Ohio, Kentucky, 2001A Series Bonds		0	87,692	0	0	0	(87,692)
PMCC Promissory Note - see attached schedule							0
<b>Total Long Term Principal and Interest Payments</b>	<b>40,834,358</b>	<b>58,294,657</b>	<b>99,129,015</b>	<b>39,960,907</b>	<b>62,942,690</b>	<b>102,903,597</b>	<b>3,774,582</b>

(a) Calculated at .10% on total Bond Balance for actual days, 365 day year  
(b) Pro Forma annualized based on Market Bond Balance at 2/03/09  
(c) Calculated at .25% on total Bond Balance for actual days, 365 day year

BIG RIVERS ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
Capitalized Interest															
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	Retainage in Col. C	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
<b>FOR MONTH OF DECEMBER 2007 (REVISED MARCH 2008)</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	334,095	0	68	0	29,295	567	305,299		1,479	427,360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	106,275	0	0	0	915	0	105,360		511	427,360	864	942	370	Lines
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)		0	427,350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	159	152		0	427,360	885	942	370	Lines
Skillman Tap/Meade Co 161 kV Line	893	3,890,683	44,731	0	0	246,958	204,099	3,803,093		17,950	427,360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,201	0	0	0	178	0	5,023		24	427,360	895	942	370	Lines
Daviess Co. Substation	903	7,076,435	216,313	0	0	150,568	5,267	6,714,821		32,554	427,350	903	942	370	Stations
US 60 Bypass Line Relocation-KDOT	907	7,778	0	0	0	190	0	7,588		37	427,360	907	942	370	Lines
Digital Microwave System	908	744,265	0	0	0	20,498	2,267	726,034		3,516	427,350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	44,293	0	6,000	0	765	23,039	60,567		238	427,360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)		0	427,360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	145,460	0	0	0	2,794	129,416	272,082		1,006	427,360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	73,680	0	12,646	0	530	169,092	229,596		703	427,360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	6,156	6,134		0	427,360	921	942	370	Lines
Two Way Radio System	923	186,576	0	0	0	0	0	186,576		905	427,350	923	942	370	Stations
<b>Totals December 2007</b>		<b>12,614,741</b>	<b>261,044</b>	<b>18,714</b>	<b>0</b>	<b>470,891</b>	<b>540,062</b>	<b>12,404,154</b>		<b>58,923</b>					
(original amount recorded \$\$58,018)															
<b>FOR MONTH OF JANUARY 2008 (REVISED MARCH 2008)</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	363,600	0	23,518	0	30,774	23,722	333,030		1,558	427,360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	112,729	0	0	34	1,426	1,970	113,239		544	427,360	864	942	370	Lines
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)		0	427,350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	408	20,918	7	37,544	16,211		0	427,360	885	942	370	Lines
Skillman Tap/Meade Co 161 kV Line	893	4,115,284	49,839	0	1,377	264,908	14,819	3,813,979		18,462	427,360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,464	0	0	0	202	0	5,262		26	427,360	895	942	370	Lines
Daviess Co. Substation	903	7,700,378	200,650	480,094	96,180	183,122	971,314	7,711,646		35,046	427,350	903	942	370	Stations
US 60 Bypass Line Relocation-KDOT	907	8,124	0	0	0	227	9,844	17,741		62	427,360	907	942	370	Lines
Digital Microwave System	908	832,271	2,622	823	80,263	24,014	138,729	863,278		3,850	427,350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	63,342	0	1,195	0	1,003	1,195	62,339		299	427,360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)		0	427,360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	283,335	0	0	6,435	3,800	19,468	292,568		1,372	427,360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	233,095	0	0	0	1,233	3,822	235,684		1,134	427,360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	39,083	22	41,300	2,195		0	427,360	921	942	370	Lines
Two Way Radio System	923	198,485	0	0	11,178	905	11,178	197,580		931	427,350	923	942	370	Stations
<b>Totals January 2008</b>		<b>13,916,107</b>	<b>253,111</b>	<b>506,038</b>	<b>255,468</b>	<b>529,814</b>	<b>1,274,905</b>	<b>13,646,581</b>		<b>63,284</b>					
(original amount recorded \$\$63,289)															

BIG RIVERS ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
Capitalized Interest															
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location	
<b>FOR MONTH OF FEBRUARY 2008 (REVISED MARCH 2008)</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	373,372	0	3,428	0	32,332	3,428	341,040	1,646	427.360	860	942	370	Lines	
Falls of Rough/McDaniels 69 kV Line	864	118,605	0	0	0	1,970	28,300	144,935	634	427.360	864	942	370	Lines	
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)	0	427.350	870	942	370	Stations	
Reconductor Line 6-A (SUSPEND)	885	0	0	8,259	0	7	0	(8,266)	0	427.360	885	942	370	Lines	
Skillman Tap/Meade Co 161 kV Line (SUSPEND)	893	0	0	0	0	283,370	0	(283,370)	0	427.360	893	942	370	Lines	
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,490	0	0	0	228	0	5,262	26	427.360	895	942	370	Lines	
Daviness Co. Substation	903	8,066,104	186,210	101,031	0	218,168	297,882	7,858,577	37,392	427.350	903	942	370	Stations	
US 60 Bypass Line Relocation-KDOT	907	21,186	0	0	0	289	0	20,897	101	427.360	907	942	370	Lines	
Digital Microwave System	908	993,855	18,212	98,262	0	27,864	399,651	1,249,168	5,089	427.350	908	942	370	Stations	
Henderson/Vectren Line 16-B Reroute	912	64,441	0	0	0	1,302	4,728	67,867	318	427.360	912	942	370	Lines	
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines	
Olivet Church Rd Tap 69 kV Line	917	302,969	0	87	0	5,172	25,767	323,477	1,506	427.360	917	942	370	Lines	
Reconductor Reid/Onton Line 4-A	918	241,360	0	0	0	2,367	0	238,993	1,159	427.360	918	942	370	Lines	
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines	
Two Way Radio System	923	200,384	0	0	0	1,836	14,161	212,709	997	427.350	923	942	370	Stations	
<b>Totals February 2008</b>		<b>10,387,766</b>	<b>204,422</b>	<b>211,067</b>	<b>0</b>	<b>593,098</b>	<b>773,917</b>	<b>10,153,096</b>	<b>48,868</b>						
(original amount recorded \$\$48,873)															
<b>FOR MONTH OF MARCH 2008</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	378,158	0	0	0	33,978	55	344,235	1,669	427.360	860	942	370	Lines	
Falls of Rough/McDaniels 69 kV Line	864	148,707	0	0	0	2,604	31,792	177,895	786	427.360	864	942	370	Lines	
Oil Spill Prevention Control	870	114,056	0	0	0	18,169	0	95,887	465	427.350	870	942	370	Stations	
Reconductor Line 6-A (SUSPEND)	885	0	0	5,470	0	7	52,646	47,169	0	427.360	885	942	370	Lines	
Skillman Tap/Meade Co 161 kV Line	893	4,378,294	0	0	0	283,370	53,452	4,148,376	19,990	427.360	893	942	370	Lines	
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,516	0	0	0	254	0	5,262	26	427.360	895	942	370	Lines	
Daviness Co. Substation (SUSPEND)	903	0	186,210	7,183	0	255,560	7,532	(441,421)	0	427.350	903	942	370	Stations	
US 60 Bypass Line Relocation-KDOT	907	24,073	0	0	0	390	0	23,683	115	427.360	907	942	370	Lines	
Digital Microwave System	908	1,676,213	18,212	373,384	0	32,953	403,727	1,655,391	7,050	427.350	908	942	370	Stations	
Henderson/Vectren Line 16-B Reroute	912	71,631	0	1,016	0	1,620	1,897	70,892	339	427.360	912	942	370	Lines	
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines	
Olivet Church Rd Tap 69 kV Line	917	335,656	0	0	0	6,678	45,346	374,324	1,706	427.360	917	942	370	Lines	
Reconductor Reid/Onton Line 4-A	918	243,193	0	0	0	3,526	0	239,667	1,162	427.360	918	942	370	Lines	
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines	
Two Way Radio System	923	215,971	0	0	0	2,833	15,990	229,128	1,072	427.350	923	942	370	Stations	
Reconductor Lines 4-K & 5-D	926	69	0	0	0	0	0	69	0	427.360	926	942	370	Lines	
<b>Totals March 2008</b>		<b>7,591,537</b>	<b>204,422</b>	<b>387,053</b>	<b>0</b>	<b>641,966</b>	<b>612,437</b>	<b>6,970,533</b>	<b>34,380</b>						

BIG R ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
Capitalized Interest															
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Subsidiary	Retainage in Col. C	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
<b>FOR MONTH OF APRIL 2008</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	393,129	0	225	0	0	35,647	249	357,506	1,733	427.360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	184,324	0	0	0	0	3,390	42,570	223,504	981	427.360	864	942	370	Lines
Oil Spill Prevention Control	870	114,986	0	0	0	0	18,634	0	96,352	467	427.350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	0	7	8,516	8,509	0	427.360	885	942	370	Lines
Skillman Tap/Meade Co 161 kV Line	893	4,452,413	59,986	0	0	0	303,360	14,819	4,103,886	19,868	427.360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,542	0	0	0	0	280	0	5,262	26	427.360	895	942	370	Lines
Daviness Co. Substation	903	8,324,392	79,533	0	0	0	255,560	6,892	7,996,191	38,765	427.350	903	942	370	Stations
US 60 Bypass Line Relocation-KDOT	907	25,096	0	0	0	0	505	0	24,591	119	427.360	907	942	370	Lines
Digital Microwave System	908	1,962,729	106,882	246,787	0	0	40,003	739,975	2,309,032	9,404	427.350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	73,729	0	266	0	0	1,959	3,226	74,730	355	427.360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	387,604	2,685	0	0	0	8,384	55,008	431,543	1,960	427.360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	249,568	0	0	0	0	4,688	0	244,880	1,188	427.360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	200,000	0	0	22	211,595	11,573	0	427.360	921	942	370	Lines
Two Way Radio System	923	237,328	0	0	0	0	3,905	0	233,423	1,132	427.350	923	942	370	Stations
Reconductor Lines 4-K & 5-D	926	146	0	0	0	0	0	0	146	1	427.360	926	942	370	Lines
<b>Totals April 2008</b>		<b>16,410,986</b>	<b>249,086</b>	<b>447,278</b>	<b>0</b>	<b>0</b>	<b>676,346</b>	<b>1,082,850</b>	<b>16,121,126</b>	<b>75,999</b>					
<b>FOR MONTH OF MAY 2008</b>										<b>5.8200%</b>					
Meade Co. 161kV Line Terminal	860	395,552	0	0	0	0	37,380	98	358,270	1,737	427.360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	234,298	0	1,435	0	0	4,371	16,113	244,605	1,147	427.360	864	942	370	Lines
Oil Spill Prevention Control	870	115,453	0	0	0	0	19,101	0	96,352	467	427.350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
Skillman Tap/Meade Co 161 kV Line	893	4,489,417	59,986	0	0	0	323,228	(9,453)	4,096,750	19,892	427.360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,568	0	0	0	0	306	0	5,262	26	427.360	895	942	370	Lines
US 60 Bypass Line Relocation-KDOT	907	25,383	0	0	0	0	624	0	24,759	120	427.360	907	942	370	Lines
Digital Microwave System	908	2,492,271	156,201	18,492	0	0	49,407	279,521	2,547,692	11,678	427.350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	82,169	0	193	0	0	2,314	157,726	237,388	769	427.360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	448,673	2,685	0	0	0	10,344	23,356	459,000	2,170	427.360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	251,781	0	0	0	0	5,876	0	245,905	1,193	427.360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	0	22	12	(10)	0	427.360	921	942	370	Lines
Two Way Radio System	923	262,023	0	20,622	0	0	5,037	53,715	290,079	1,277	427.350	923	942	370	Stations
Reconductor Lines 4-K & 5-D	926	1,775	0	0	0	0	1	0	1,774	9	427.360	926	942	370	Lines
<b>Totals May 2008</b>		<b>8,804,363</b>	<b>218,872</b>	<b>40,742</b>	<b>0</b>	<b>0</b>	<b>458,020</b>	<b>521,088</b>	<b>8,607,817</b>	<b>40,485</b>					

BIG RIVERS ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
	Capitalized Interest														
		W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
										5.8200%					
FOR MONTH OF JUNE 2008															
154	Meade Co. 161kV Line Terminal	860	397,386	0	0	0	39,117	7	358,276	1,738	427.360	860	942	370	Lines
155	Falls of Rough/McDaniels 69 kV Line	864	250,327	0	0	0	5,518	14,456	259,265	1,222	427.360	864	942	370	Lines
156	Oil Spill Prevention Control	870	120,362	0	0	0	19,568	0	100,794	489	427.350	870	942	370	Stations
157	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
158	Skillman Tap/Meade Co 161 kV Line (SUSPEND)	893	0	59,986	0	0	343,120	48,137	(354,969)	0	427.360	893	942	370	Lines
159	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,594	0	0	0	332	0	5,262	26	427.360	895	942	370	Lines
160	US 60 Bypass Line Relocation-KDOT	907	28,043	0	0	0	744	2,185	29,484	138	427.360	907	942	370	Lines
161	Digital Microwave System	908	2,826,425	179,404	57,892	0	61,085	1,228,391	3,756,435	15,240	427.350	908	942	370	Stations
162	Henderson/Vectren Line 16-B Reroute	912	241,849	0	0	0	3,083	586	239,352	1,159	427.360	912	942	370	Lines
163	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
164	Olivet Church Rd Tap 69 kV Line	917	479,943	2,685	0	0	12,514	28,925	493,669	2,324	427.360	917	942	370	Lines
165	Reconductor Reid/Onton Line 4-A	918	0	0	0	0	7,069	0	(7,069)	0	427.360	918	942	370	Lines
166	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
167	Two Way Radio System	923	297,705	0	0	0	6,314	0	291,391	1,413	427.350	923	942	370	Stations
168	Reconductor Lines 4-K & 5-D	926	2,425	0	0	0	10	0	2,415	12	427.360	926	942	370	Lines
170	Totals June 2008		<u>4,650,059</u>	<u>242,075</u>	<u>57,892</u>	<u>0</u>	<u>498,505</u>	<u>1,322,687</u>	<u>5,174,274</u>	<u>23,761</u>					
										5.8200%					
FOR MONTH OF JULY 2008															
177	Meade Co. 161kV Line Terminal	860	403,940	0	0	0	40,855	0	363,085	1,761	427.360	860	942	370	Lines
178	Falls of Rough/McDaniels 69 kV Line	864	269,912	0	0	0	6,740	3,441	266,613	1,285	427.360	864	942	370	Lines
179	Oil Spill Prevention Control	870	123,761	0	0	0	20,057	0	103,704	503	427.350	870	942	370	Stations
180	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
181	Skillman Tap/Meade Co 161 kV Line	893	4,552,259	62,393	0	0	343,120	148,632	4,295,378	20,472	427.360	893	942	370	Lines
182	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	6,365	0	0	0	358	0	6,007	29	427.360	895	942	370	Lines
183	US 60 Bypass Line Relocation-KDOT	907	46,230	0	15,172	0	882	22,146	52,322	200	427.360	907	942	370	Lines
184	Digital Microwave System	908	4,015,776	296,454	20	0	76,325	106,417	3,749,394	17,926	427.350	908	942	370	Stations
185	Henderson/Vectren Line 16-B Reroute	912	244,924	0	0	0	4,242	12,783	253,465	1,198	427.360	912	942	370	Lines
186	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
187	Olivet Church Rd Tap 69 kV Line	917	511,668	2,685	0	0	14,838	34,550	528,695	2,480	427.360	917	942	370	Lines
188	Reconductor Reid/Onton Line 4-A	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
189	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	923	299,950	0	0	0	7,727	39,298	331,521	1,513	427.350	923	942	370	Stations
190	Two Way Radio System	926	3,860	0	0	0	22	0	3,838	19	427.360	926	942	370	Lines
191	Reconductor Lines 4-K & 5-D														
192	Totals July 2008		<u>10,478,645</u>	<u>361,532</u>	<u>15,192</u>	<u>0</u>	<u>515,197</u>	<u>367,267</u>	<u>9,953,991</u>	<u>47,386</u>					

BIG RIVERS ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)	
		W.O. #	Previous Month Ending Balance	Retainage in Col. C per Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location	
FOR MONTH OF AUGUST 2008										5.8200%						
197																
198																
199																
200	Meade Co. 161kV Line Terminal	860	412,925	0	0	0	42,616	36	370,345	1,796	427.360	860	942	370	Lines	
201	Falls of Rough/McDaniels 69 kV Line	864	279,126	0	0	0	8,025	18,421	289,522	1,360	427.360	864	942	370	Lines	
202	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	3,380	0	(3,380)	(17,180)	427.350	870	942	370	Stations	
203	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines	
204	Skillman Tap/Meade Co 161 kV Line	893	4,723,244	69,824	0	0	363,592	126,548	4,416,376	21,113	427.360	893	942	370	Lines	
205	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	7,827	0	0	0	387	0	7,440	36	427.360	895	942	370	Lines	
206	US 60 Bypass Line Relocation-KDOT	907	149,855	0	95,237	0	1,082	152,524	206,060	630	427.360	907	942	370	Lines	
207	Digital Microwave System	908	4,170,431	303,278	24,972	0	94,251	140,824	3,888,754	18,519	427.350	908	942	370	Stations	
208	Henderson/Vectren Line 16-B Reroute	912	263,036	0	0	0	5,440	403,897	661,493	2,229	427.360	912	942	370	Lines	
209	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines	
210	Olivet Church Rd Tap 69 kV Line	917	550,921	2,685	0	0	17,318	60,265	591,183	2,721	427.360	917	942	370	Lines	
211	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	12	(10)	0	427.360	921	942	370	Lines	
212	Two Way Radio System	923	342,974	0	0	0	9,240	62,815	396,549	1,771	427.350	923	942	370	Stations	
213	Reconductor Lines 4-K & 5-D	926	5,868	0	0	0	41	23,793	29,620	86	427.360	926	942	370	Lines	
214	White Oak Substation	930	3,590	0	0	0	0	0	3,590	17	427.350	930	942	370	Stations	
215	Armstrong Dock 69kV Line	931	961	0	0	0	0	0	961	5	427.360	931	942	370	Lines	
216																
217	Totals August 2008		10,910,758	375,787	120,209	0	545,403	989,135	10,858,494	33,103						
218	* To adjust capitalized interest recorded from April 2005 thru July 2008															
219	Project was suspended in 2005 per Engineering Department															
220																
221	FOR MONTH OF SEPTEMBER 2008										5.8200%					
222																
223																
224	Meade Co. 161kV Line Terminal	860	415,345	0	0	0	44,412	6	370,939	1,799	427.360	860	942	370	Lines	
225	Falls of Rough/McDaniels 69 kV Line	864	301,504	0	0	0	9,385	10,681	302,800	1,443	427.360	864	942	370	Lines	
226	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	3,380	0	(3,380)	0	427.350	870	942	370	Stations	
227	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines	
228	Skillman Tap/Meade Co 161 kV Line	893	4,870,999	76,152	0	0	384,705	1,391	4,411,533	21,393	427.360	893	942	370	Lines	
229	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	9,966	0	0	0	423	0	9,543	46	427.360	895	942	370	Lines	
230	US 60 Bypass Line Relocation-KDOT	907	222,500	0	13,380	0	1,712	13,380	220,788	1,038	427.360	907	942	370	Lines	
231	Digital Microwave System	908	4,311,182	312,963	0	0	112,770	1,218	3,886,667	18,847	427.350	908	942	370	Stations	
232	Henderson/Vectren Line 16-B Reroute	912	676,584	40,390	4,643	0	7,669	4,643	628,525	3,037	427.360	912	942	370	Lines	
233	Livingston-Marshall 161 kV Line (CANCELLED)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines	
234	Olivet Church Rd Tap 69 kV Line	917	618,114	5,968	0	0	20,039	423	592,530	2,873	427.360	917	942	370	Lines	
235	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines	
236	Two Way Radio System	923	409,459	0	0	0	11,011	22	398,470	1,933	427.350	923	942	370	Stations	
237	Reconductor Lines 4-K & 5-D	926	57,509	0	26,493	0	127	26,493	57,382	214	427.360	926	942	370	Lines	
238	White Oak Substation	930	5,292	0	0	0	17	18	5,293	26	427.350	930	942	370	Stations	
239	Armstrong Dock 69kV Line	931	3,678	0	0	0	5	0	3,673	18	427.360	931	942	370	Lines	
240																
241	Totals September 2008		11,902,132	435,473	44,516	0	595,686	58,275	10,884,732	52,667						

BIG RIVERS ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
										5.8200%					
	FOR MONTH OF OCTOBER 2008														
245															
246							10,828	3,528	308,344	1,487	427.360	864	942	370	Lines
247		864	315,644	0	0	0	3,380	0	106,104	515	427.350	870	942	370	Stations
248	Falls of Rough/McDaniels 69 kV Line	870	109,484	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
249	Oil Spill Prevention Control	885	0	0	0	0	469	40	12,071	58	427.360	895	942	370	Lines
250	Reconductor Line 6-A (SUSPEND)	895	12,500	0	0	0	2,750	1,843	224,141	1,083	427.360	907	942	370	Lines
251	McCracken Co. Sub Line Terminal for Olivet Tap Line	907	225,245	0	197	0	131,617	42,718	3,931,751	18,965	427.350	908	942	370	Stations
252	US 60 Bypass Line Relocation-KDOT	908	4,333,613	312,963	0	0	22,912	48,448	656,577	3,067	427.360	917	942	370	Lines
253	Digital Microwave System	917	637,009	5,968	0	0	0	0	390	2	427.360	919	942	370	Lines
254	Olivet Church Rd Tap 69 kV Line	919	390	0	0	0	12,944	101,360	501,994	2,189	427.350	923	942	370	Stations
255	Wilson-Hardinsburg/Paradise 161kV Line	923	413,578	0	0	0	341	221,536	279,384	818	427.360	926	942	370	Lines
256	Two Way Radio System	926	59,440	0	1,251	0	43	5,509	11,443	42	427.350	930	942	370	Stations
257	Reconductor Lines 4-K & 5-D	930	5,977	0	0	0	23	3,378	7,809	30	427.360	931	942	370	Lines
258	White Oak Substation	931	5,546	0	1,092	0									
259	Armstrong Dock 69kV Line									28,256					
260	Totals October 2008		6,118,426	318,931	2,540	0	185,314	428,360	6,040,001						
261										5.8200%					
262															
263															
264															
265															
266															
267															
268															
269	Falls of Rough/McDaniels 69 kV Line	864	324,250	0	0	0	12,315	23,200	335,135	1,569	427.360	864	942	370	Lines
270	Oil Spill Prevention Control	870	110,801	0	0	0	3,895	0	106,906	518	427.350	870	942	370	Stations
271	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
272	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	13,422	0	0	0	527	0	12,895	63	427.360	895	942	370	Lines
273	US 60 Bypass Line Relocation-KDOT	907	230,371	0	0	0	3,833	2,177	228,715	1,104	427.360	907	942	370	Lines
274	Digital Microwave System	908	4,403,110	122,616	3,200	0	150,582	16,380	4,143,092	20,054	427.350	908	942	370	Stations
275	Olivet Church Rd Tap 69 kV Line	917	705,254	8,562	9,524	0	25,979	124,604	785,793	3,509	427.360	917	942	370	Lines
276	Wilson-Hardinsburg/Paradise 161kV Line	919	3,029	0	0	0	2	7,724	10,751	33	427.360	919	942	370	Lines
277	Two Way Radio System	923	519,408	0	0	0	15,133	87,362	591,637	2,658	427.350	923	942	370	Stations
278	Reconductor Lines 4-K & 5-D	926	284,516	0	0	0	1,159	12	283,369	1,374	427.360	926	942	370	Lines
279	White Oak Substation	930	20,126	0	0	0	85	0	20,041	97	427.350	930	942	370	Stations
280	Armstrong Dock 69kV Line	931	7,862	0	0	0	53	0	7,809	38	427.360	931	942	370	Lines
281	Totals November 2008		6,622,149	131,178	12,724	0	213,570	261,459	6,526,136	31,017					
282										538,129					
283	Total Test Year Capitalized Interest														

**Big Rivers Electric Corporation**

No Interest on ... 17, 1998.

Interest on the date of payment.

5.8200600600%

CR. 237

----- NEW RUS NOTE -----

MONTH			CASH FLOW	INTEREST EXPENSE	ACCRUED INTEREST	INTEREST PAYMENT	DR.224 PRINCIPAL PAYMENT	1,016,280,499.49 PRINCIPAL BALANCE
25-Sep-08	25	366	1,397,000.00	3,095,867.23	6,458,783.28	1,397,000.00	0.00	778,746,194.87
30-Sep-08	5	366	0.00	619,173.45	7,077,956.73	0.00	0.00	778,746,194.87
01-Oct-08	1	366	20,651,448.49	123,834.69	0.00	7,201,791.42	13,449,657.07	765,296,537.80
24-Oct-08	23	366	1,397,000.00	2,799,006.88	1,402,006.88	1,397,000.00	0.00	765,296,537.80
31-Oct-08	7	366	0.00	851,871.66	2,253,878.54	0.00	0.00	765,296,537.80
17-Nov-08	17	366	0.00	2,068,831.17	4,322,709.71	0.00	0.00	765,296,537.80
25-Nov-08	8	366	1,397,000.00	973,567.61	3,899,277.32	1,397,000.00	0.00	765,296,537.80
30-Nov-08	5	366	0.00	608,479.76	4,507,757.08	0.00	0.00	765,296,537.80
23-Dec-08	23	366	1,397,000.00	2,799,006.88	5,909,763.96	1,397,000.00	0.00	765,296,537.80
31-Dec-08	8	366	0.00	973,567.61	6,883,331.57	0.00	0.00	765,296,537.80
02-Jan-09	2	<b>365</b>	15,576,616.96	244,058.73	0.00	7,127,390.30	8,449,226.66	756,847,311.14
23-Jan-09	21	365	1,397,000.00	2,534,324.19	1,137,324.19	1,397,000.00	0.00	756,847,311.14
31-Jan-09	8	365	0.00	965,456.83	2,102,781.02	0.00	0.00	756,847,311.14
16-Feb-09	16	365	0.00	1,930,913.67	4,033,694.69	0.00	0.00	756,847,311.14
25-Feb-09	9	365	1,384,000.00	1,086,138.94	3,735,833.63	1,384,000.00	0.00	756,847,311.14
28-Feb-09	3	365	0.00	362,046.31	4,097,879.94	0.00	0.00	756,847,311.14
25-Mar-09	25	365	1,384,000.00	3,017,052.61	5,730,932.55	1,384,000.00	0.00	756,847,311.14
31-Mar-09	6	365	0.00	724,092.63	6,455,025.18	0.00	0.00	756,847,311.14
01-Apr-09	1	365	15,027,007.98	120,682.10	0.00	6,575,707.28	8,451,300.70	748,396,010.44
24-Apr-09	23	365	1,384,000.00	2,744,693.80	1,360,693.80	1,384,000.00	0.00	748,396,010.44
30-Apr-09	6	365	0.00	716,007.08	2,076,700.88	0.00	0.00	748,396,010.44
15-May-09	15	365	0.00	1,790,017.70	3,866,718.58	0.00	0.00	748,396,010.44
25-May-09	10	365	1,384,000.00	1,193,345.13	3,676,063.71	1,384,000.00	0.00	748,396,010.44
31-May-09	6	365	0.00	716,007.08	4,392,070.79	0.00	0.00	748,396,010.44
25-Jun-09	25	365	1,384,000.00	2,983,362.83	5,991,433.62	1,384,000.00	0.00	748,396,010.44
30-Jun-09	5	365	0.00	596,672.57	6,588,106.19	0.00	0.00	748,396,010.44
01-Jul-09	1	365	15,156,896.41	119,334.51	0.00	6,707,440.70	8,449,455.71	739,946,554.73
24-Jul-09	23	365	1,384,000.00	2,713,705.97	1,329,705.97	1,384,000.00	0.00	739,946,554.73
31-Jul-09	7	365	0.00	825,910.51	2,155,616.48	0.00	0.00	739,946,554.73
17-Aug-09	17	365	0.00	2,005,782.67	4,161,399.15	0.00	0.00	739,946,554.73
25-Aug-09	8	365	1,384,000.00	943,897.73	3,721,296.88	1,384,000.00	0.00	739,946,554.73
31-Aug-09	6	365	0.00	707,923.30	4,429,220.18	0.00	0.00	739,946,554.73

Big Rivers Electric Corporation  
**RUS-ARVP Note (2008 ACTUAL; 2009 BUDGETED)**

No Interest on July 17, 1998.

Interest on the date of payment.

Maturity Date - December 31, 2023

5.799%

MONTH	BEGINNING PRINCIPAL	INTEREST EXPENSE	INTEREST PAID	ACCRUED INTEREST	PRINCIPAL PAID	FINANCIAL ENDING PRINCIPAL	STATED ENDING PRINCIPAL
17-Nov-08 17 366	102,298,458.27	421,182.27	145,652.35	777,966.84	103,580.19	102,194,878.08	245,899,398.41
30-Nov-08 13 366	102,194,878.08	210,486.01	0.00	988,452.85	0.00	102,194,878.08	245,899,398.41
31-Dec-08 31 366	102,194,878.08	501,928.19	0.00	0.00	0.00	103,685,259.12	245,899,398.41
31-Jan-09 31 365	103,685,259.12	510,624.80	0.00	510,624.80	0.00	103,685,259.12	245,899,398.41
16-Feb-09 16 365	103,685,259.12	863,145.17	599,596.88	774,173.09	437,153.12	103,248,106.00	244,862,648.41
28-Feb-09 12 365	103,248,106.00	196,827.84	0.00	971,000.93	0.00	103,248,106.00	244,862,648.41
31-Mar-09 31 365	103,248,106.00	508,471.93	0.00	0.00	0.00	104,727,578.86	244,862,648.41
30-Apr-09 30 365	104,727,578.86	499,120.62	0.00	499,120.62	0.00	104,727,578.86	244,862,648.41
15-May-09 15 365	104,727,578.86	249,560.31	0.00	748,680.93	0.00	104,727,578.86	244,862,648.41
31-May-09 16 365	104,727,578.86	266,197.67	0.00	1,014,878.60	0.00	104,727,578.86	244,862,648.41
30-Jun-09 30 365	104,727,578.86	499,120.62	0.00	0.00	0.00	106,241,578.08	244,862,648.41
31-Jul-09 31 365	106,241,578.08	523,214.06	0.00	523,214.06	0.00	106,241,578.08	244,862,648.41
17-Aug-09 17 365	106,241,578.08	286,923.84	0.00	810,137.90	0.00	106,241,578.08	244,862,648.41
31-Aug-09 14 365	106,241,578.08	236,290.22	0.00	1,046,428.12	0.00	106,241,578.08	244,862,648.41
30-Sep-09 30 365	106,241,578.08	506,336.18	0.00	0.00	0.00	107,794,342.38	244,862,648.41
31-Oct-09 31 365	107,794,342.38	530,861.04	0.00	530,861.04	0.00	107,794,342.38	244,862,648.41
16-Nov-09 16 365	107,794,342.38	273,992.80	0.00	804,853.84	0.00	107,794,342.38	244,862,648.41
30-Nov-09 14 365	107,794,342.38	239,743.70	0.00	1,044,597.54	0.00	107,794,342.38	244,862,648.41
31-Dec-09 31 365	107,794,342.38	530,861.04	0.00	0.00	0.00	109,369,800.96	244,862,648.41

LEM Settlement Note (Unforeseen Costs)  
 Amortization & Accrued Interest Schedule  
 Rate - 8.00%  
 Days in Month (360 Day Year) - 30

From	To	# of Days	Principal Balance A/C #224.141	Accrued Interest A/C #237.141	Interest Expense Booked	Principal Payment	Interest Payment	Balance Accrued Interest
09/01/08	09/25/08	25	15,844,744.90	88,026.36		46,227.87	105,631.63	
09/26/08	09/30/08	5	15,798,517.03	17,553.91	105,580.27			17,553.91
10/01/08	10/25/08	25	15,798,517.03	87,769.54		46,536.05	105,323.45	
10/26/08	10/31/08	5	15,751,980.98	17,502.20	105,271.74			17,502.20
11/01/08	11/25/08	25	15,751,980.98	87,511.01		46,846.29	105,013.21	
11/26/08	11/30/08	5	15,705,134.69	17,450.15	104,961.16			17,450.15
12/01/08	12/25/08	25	15,705,134.69	87,250.75		47,158.60	104,700.90	
12/26/08	12/31/08	5	15,657,976.09	17,397.75	104,648.50			17,397.75
01/01/09	01/25/09	25	15,657,976.09	86,988.76		47,472.99	104,386.51	
01/26/09	01/31/09	5	15,610,503.10	17,345.00	104,333.76			17,345.00
02/01/09	02/25/09	25	15,610,503.10	86,725.02		47,789.48	104,070.02	
02/26/09	02/28/09	5	15,562,713.62	17,291.90	104,016.92			17,291.90
03/01/09	03/25/09	25	15,562,713.62	86,459.52		48,108.08	103,751.42	
03/26/09	03/31/09	5	15,514,605.54	17,238.45	103,697.97			17,238.45
04/01/09	04/25/09	25	15,514,605.54	86,192.25		48,428.80	103,430.70	
04/26/09	04/30/09	5	15,466,176.74	17,184.64	103,376.89			17,184.64
05/01/09	05/25/09	25	15,466,176.74	85,923.20		48,751.66	103,107.84	
05/26/09	05/31/09	5	15,417,425.08	17,130.47	103,053.67			17,130.47
06/01/09	06/25/09	25	15,417,425.08	85,652.36		49,076.67	102,782.83	
06/26/09	06/30/09	5	15,368,348.41	17,075.95	102,728.31			17,075.95
07/01/09	07/25/09	25	15,368,348.41	85,379.71		49,403.84	102,455.66	
07/26/09	07/31/09	5	15,318,944.57	17,021.05	102,400.76			17,021.05
08/01/09	08/25/09	25	15,318,944.57	85,105.25		49,733.20	102,126.30	
08/26/09	08/31/09	5	15,269,211.37	16,965.79	102,071.04			16,965.79
09/01/09	09/25/09	25	15,269,211.37	84,828.95		50,064.76	101,794.74	
09/26/09	09/30/09	5	15,219,146.61	16,910.17	101,739.12			16,910.17

**Big Rivers Electric Corporation**

**1983 Series Ohio County Pollution Control Bonds:**

**\$ 58,800,000.00**

**Market Bonds**

**Interest Due Semi-Annually on June 1 and December 1**

<b>PRO FORMA</b>						
1983 Series Bonds	Beg End Date		Days	Rate	Bond Balance	Interest
	Wed	Tue				
June 2007	1	5	5	3.82%	58,800,000	\$ 30,769.00
	6	12	7	3.63%	58,800,000	\$ 40,934.00
	13	19	7	3.75%	58,800,000	\$ 42,288.00
	20	26	7	3.78%	58,800,000	\$ 42,626.00
	27	30	4	3.74%	58,800,000	\$ 24,100.00
			30			\$ 180,717.00
July 2007	1	3	3	3.74%	58,800,000	\$ 18,075.00
	4	10	7	3.63%	58,800,000	\$ 40,934.00
	11	17	7	3.60%	58,800,000	\$ 40,596.00
	18	24	7	3.63%	58,800,000	\$ 40,934.00
	25	31	7	3.64%	58,800,000	\$ 41,047.00
			31			\$ 181,586.00
August 2007	1	7	7	3.53%	58,800,000	\$ 39,807.00
	8	14	7	3.52%	58,800,000	\$ 39,694.00
	15	21	7	3.70%	58,800,000	\$ 41,724.00
	22	28	7	3.85%	58,800,000	\$ 43,415.00
	29	31	3	3.92%	58,800,000	\$ 18,945.00
			31			\$ 183,585.00
September 2007	1	4	4	3.92%	58,800,000	\$ 25,260.00
	5	11	7	3.80%	58,800,000	\$ 42,852.00
	12	18	7	3.70%	58,800,000	\$ 41,724.00
	19	25	7	3.80%	58,800,000	\$ 42,852.00
	26	30	5	3.90%	58,800,000	\$ 31,414.00
			30			\$ 184,102.00
October 2007	1	2	2	3.90%	58,800,000	\$ 12,565.00
	3	9	7	3.57%	58,800,000	\$ 40,258.00
	10	16	7	3.57%	58,800,000	\$ 40,258.00
	17	23	7	3.50%	58,800,000	\$ 39,468.00
	24	30	7	3.50%	58,800,000	\$ 39,468.00
	31	31	1	3.25%	58,800,000	\$ 5,236.00
			31			\$ 177,253.00
November 2007	1	6	6	3.25%	58,800,000	\$ 31,414.00
	7	13	7	3.45%	58,800,000	\$ 38,905.00
	14	20	7	3.54%	58,800,000	\$ 39,920.00
	21	27	7	3.58%	58,800,000	\$ 40,371.00
	28	30	3	3.60%	58,800,000	\$ 17,398.00
			30			\$ 168,008.00
<b>Payable 12/01/07</b>						<b>\$ 1,075,251.00</b>

**Big Rivers Electric Corporation**

**1983 Series Ohio County Pollution Control Bonds:**

**\$ 58,800,000.00**

**Market Bonds**

**Interest Due Semi-Annually on June 1 and December 1**

<b>Market Bonds @ 2/3/09</b>	8.00%	18,350,000	<b>734,000</b>
Annualized for 6 months payable 6/1			

**Big Rivers Electric Corporation**  
**1983 Series Ohio County Pollution Control Bonds:**  
**Bank Bonds**  
**Interest Due Semi-Annually on June 1 and December 1**

PRO FORMA			
<b>Bank Bonds @ 2/3/09</b>	3.25%	40,450,000	<b>657,310</b>
Annualized for 6 months payable 6/1			

**Big Rivers Electric Corporation**

**2001A Series Ohio County Pollution Control Bonds:**

**\$ 83,300,000.00**

**Interest Rate reset every 28 days by Auction Agent - Bankers Trust**

**Bond Series Dated August 1, 2001 - Maturity Date October 1, 2022**

<b>PRO FORMA</b>						
<b>2001A Series Bonds</b>	Beg	End	Days	Rate	Interest	
	Date					
	Wed	Tue				
Accrued Interest						
November	14	30	17	3.50%	\$	137,676.39
Annualized for 11 Months				18.00%	\$	13,744,500
<b>Total Pro Forma Payments</b>					<b>\$</b>	<b>13,882,176.39</b>

BIG RIVERS ELECTRIC CORPORATION  
 1983 SERIES POLLUTION CONTROL BONDS  
 DEXIA CREDIT LOCAL COMMITMENT FEE

0.25%

INTEREST RATE = .25%

INTEREST CALCULATED ON ACTUAL/360-DAY BASIS

\*\* Effective May 1, 2006, Dexia Credit Local became the Liquidity Facility  
 Prior to May 1, 2006 the Liquidity Facility was Creditsuisse

MONTH	YEAR	NO. OF DAYS	1983 SERIES PRINCIPAL	AVAILABLE BOND COMMITMENT	MONTHLY INTEREST EXPENSE	ACCRUED INTEREST	INTEREST PAYMENT	PAYMENT DATE
SEP	2007	30	58,800,000.00	62,632,471.00	13,048.43	13,048.43	40,015.19	09/04/07
OCT	2007	31	58,800,000.00	62,632,471.00	13,483.38	26,531.81		
NOV	2007	30	58,800,000.00	62,632,471.00	13,048.43	39,580.24		
DEC	2007	31	58,800,000.00	62,632,471.00	13,483.38	13,483.38	39,580.24	12/03/07
JAN	2008	31	58,800,000.00	62,632,471.00	13,483.38	26,966.76		
FEB	2008	20	58,800,000.00	62,632,471.00	8,698.95	35,665.71		
FEB	2008	9	24,265,000.00	25,846,545.93	1,615.41	37,281.12		
MAR	2008	3	24,265,000.00	25,846,545.93	538.47	37,819.59		
MAR	2008	1	23,390,000.00	24,914,515.57	173.02	37,992.61		
MAR	2008	5	20,200,000.00	21,516,597.03	747.10	38,739.71		
MAR	2008	22	11,250,000.00	11,983,253.19	1,830.77	990.24	39,580.24	03/03/08
APR	2008	29	11,250,000.00	11,983,253.19	2,413.30	3,403.54		
APR	2008	1	10,950,000.00	11,663,699.77	81.00	3,484.54		
MAY	2008	4	10,950,000.00	11,663,699.77	323.99	3,808.53		
MAY	2008	27	9,950,000.00	10,598,521.69	1,987.22	5,795.75		
JUN	2008	2	9,950,000.00	10,598,521.69	147.20	147.20	5,795.75	06/02/08
JUN	2008	6	9,450,000.00	10,065,932.65	419.41	566.61		
JUN	2008	22	8,950,000.00	9,533,343.61	1,456.48	2,023.09		
JUL	2008	9	8,950,000.00	9,533,343.61	595.84	2,618.93		
JUL	2008	8	6,450,000.00	6,870,398.40	381.69	3,000.62		
JUL	2008	14	6,250,000.00	6,657,362.78	647.24	3,647.86		
AUG	2008	4	6,250,000.00	6,657,362.78	184.93	3,832.79		
AUG	2008	27	6,150,000.00	6,550,844.98	1,228.28	5,061.07		
SEP	2008	23	6,150,000.00	6,550,844.98	1,046.32	1,046.32	5,061.07	09/02/08
SEP	2008	7	3,150,000.00	3,355,310.73	163.11	1,209.43		
OCT	2008	9	3,150,000.00	3,355,310.73	209.71	1,419.14		
OCT	2008	22	1,350,000.00	1,437,990.18	219.69	1,638.83		
NOV	2008	30	1,350,000.00	1,437,990.18	299.58	1,938.41		
DEC	2008	31	18,350,000.00	19,546,017.58	4,207.81	4,207.82	1,938.40	12/01/08
JAN	2009	28	18,350,000.00	19,546,017.58	3,800.61	8,008.43		
JAN	2009	3	18,350,000.00	19,546,017.58	407.21	8,415.64		
FEB	2009	28	18,350,000.00	19,546,017.58	3,800.61	12,216.25		
MAR	2009	22	18,350,000.00	19,546,017.58	2,986.20	2,986.20	12,216.25	03/02/09
MAR	2009	4	18,350,000.00	19,546,017.58	542.94	3,529.14		
MAR	2009	4	18,350,000.00	19,546,017.58	542.94	4,072.08		
MAR	2009	1	18,350,000.00	19,546,017.58	135.74	4,207.82		
APR	2009	8	18,350,000.00	19,546,017.58	1,085.89	5,293.71		
APR	2009	22	18,350,000.00	19,546,017.58	2,986.20	8,279.91		

90,017.30 Test Year Payments

BIG RIVERS ELECTRIC CORPORATION  
 1983 SERIES POLLUTION CONTROL BONDS  
 DEXIA CREDIT LOCAL COMMITMENT FEE

0.25%

INTEREST RATE = .25%

INTEREST CALCULATED ON ACTUAL/360-DAY BASIS

\*\* Effective May 1, 2006, Dexia Credit Local became the Liquidity Facility

Prior to May 1, 2006 the Liquidity Facility was Creditsuisse

MONTH	YEAR	NO. OF DAYS	1983 SERIES PRINCIPAL	AVAILABLE BOND COMMITMENT	MONTHLY INTEREST EXPENSE	ACCRUED INTEREST	INTEREST PAYMENT	PAYMENT DATE
MAY	2009	31	18,350,000.00	19,546,018.00	4,207.82	12,487.73		
JUN	2009	30	18,350,000.00	19,546,018.00	4,072.09	4,072.09	12,487.73	06/01/09
JUL	2009	31	18,350,000.00	19,546,018.00	4,207.82	8,279.91		
AUG	2009	31	18,350,000.00	19,546,018.00	4,207.82	12,487.73		
SEP	2009	30	18,350,000.00	19,546,018.00	4,072.09	4,072.09	12,487.73	09/01/09
OCT	2009	31	18,350,000.00	19,546,018.00	4,207.82	8,279.91		
NOV	2009	30	18,350,000.00	19,546,018.00	4,072.09	12,352.00		
DEC	2009	31	18,350,000.00	19,546,018.00	4,207.82	4,207.82	12,352.00	12/01/09
							<u>49,543.71</u>	Pro Forma Payments

Big Rivers Electric Corporation  
Philip Morris Capital Corporation (PMCC) Promissory Note  
Principal \$12,380,000.00  
Rate 8.50%  
Maturity Date 12/15/09

September 30, 2008

MONTH	PAYMENT DATE			PRINCIPAL BALANCE	CASH FLOW	INTEREST EXPENSE	INTEREST PAID	PRINCIPAL PAID	ACCRUED INTEREST
31-Oct-08	31-Oct-08	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
30-Nov-08		30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
31-Dec-08	1-Dec-08			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
31-Dec-08	31-Dec-08	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
31-Jan-09		30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
28-Feb-09	2-Feb-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
28-Feb-09		30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
31-Mar-09	2-Mar-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
31-Mar-09	31-Mar-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
30-Apr-09	30-Apr-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
31-May-09		30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
30-Jun-09	1-Jun-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
30-Jun-09	30-Jun-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
31-Jul-09	31-Jul-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
31-Aug-09	31-Aug-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
30-Sep-09	30-Sep-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
31-Oct-09		30	360	12,380,000.00	0.00	87,691.67	0.00	0.00	87,691.67
30-Nov-09	2-Nov-09			12,380,000.00	87,691.67	0.00	87,691.67	0.00	0.00
30-Nov-09	30-Nov-09	30	360	12,380,000.00	87,691.67	87,691.67	87,691.67	0.00	0.00
15-Dec-09	15-Dec-09	15	360	12,380,000.00	12,423,845.83	43,845.83	43,845.83	12,380,000.00	0.00
					<u>13,651,529.21</u>	<u>1,271,529.21</u>	<u>1,271,529.21</u>	<u>12,380,000.00</u>	

Page 17 of 17  
Item 6a.

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
Capitalized Interest															
	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Subsidiary	Retainage (APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location	
<b>FOR MONTH OF DECEMBER 2007 (REVISED MARCH 2008)</b>										5.8200%					
Meade Co. 161kV Line Terminal	860	334,095	0	68	0	29,295	567	305,299	1,479	427,360	860	942	370	Lines	
Falls of Rough/McDaniels 69 kV Line	864	106,275	0	0	0	915	0	105,360	511	427,360	864	942	370	Lines	
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)	0	427,350	870	942	370	Stations	
Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	159	152	0	427,360	885	942	370	Lines	
Skillman Tap/Meade Co 161 kV Line	893	3,890,683	44,731	0	0	246,958	204,099	3,803,093	17,950	427,360	893	942	370	Lines	
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,201	0	0	0	178	0	5,023	24	427,360	895	942	370	Lines	
Daviess Co. Substation	903	7,076,435	216,313	0	0	150,568	5,267	6,714,821	32,554	427,350	903	942	370	Stations	
US 60 Bypass Line Relocation-KDOT	907	7,778	0	0	0	190	0	7,588	37	427,360	907	942	370	Lines	
Digital Microwave System	908	744,265	0	0	0	20,498	2,267	726,034	3,516	427,350	908	942	370	Stations	
Henderson/Vectren Line 16-B Reroute	912	44,293	0	6,000	0	765	23,039	60,567	238	427,360	912	942	370	Lines	
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427,360	914	942	370	Lines	
Olivet Church Rd Tap 69 kV Line	917	145,460	0	0	0	2,794	129,416	272,082	1,006	427,360	917	942	370	Lines	
Reconductor Reid/Onton Line 4-A	918	73,680	0	12,646	0	530	169,092	229,596	703	427,360	918	942	370	Lines	
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	6,156	6,134	0	427,360	921	942	370	Lines	
Two Way Radio System	923	186,576	0	0	0	0	0	186,576	905	427,350	923	942	370	Stations	
<b>Totals December 2007</b>		<b>12,614,741</b>	<b>261,044</b>	<b>18,714</b>	<b>0</b>	<b>470,891</b>	<b>540,062</b>	<b>12,404,154</b>	<b>58,923</b>						
(original amount recorded \$58,018)															
<b>FOR MONTH OF JANUARY 2008 (REVISED MARCH 2008)</b>										5.8200%					
Meade Co. 161kV Line Terminal	860	363,600	0	23,518	0	30,774	23,722	333,030	1,558	427,360	860	942	370	Lines	
Falls of Rough/McDaniels 69 kV Line	864	112,729	0	0	34	1,426	1,970	113,239	544	427,360	864	942	370	Lines	
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)	0	427,350	870	942	370	Stations	
Reconductor Line 6-A (SUSPEND)	885	0	0	408	20,918	7	37,544	16,211	0	427,360	885	942	370	Lines	
Skillman Tap/Meade Co 161 kV Line	893	4,115,284	49,839	0	1,377	264,908	14,819	3,813,979	18,462	427,360	893	942	370	Lines	
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,464	0	0	0	202	0	5,262	26	427,360	895	942	370	Lines	
Daviess Co. Substation	903	7,700,378	200,650	480,094	96,180	183,122	971,314	7,711,646	35,046	427,350	903	942	370	Stations	
US 60 Bypass Line Relocation-KDOT	907	8,124	0	0	0	227	9,844	17,741	62	427,360	907	942	370	Lines	
Digital Microwave System	908	832,271	2,622	823	80,263	24,014	138,729	863,278	3,850	427,350	908	942	370	Stations	
Henderson/Vectren Line 16-B Reroute	912	63,342	0	1,195	0	1,003	1,195	62,339	299	427,360	912	942	370	Lines	
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427,360	914	942	370	Lines	
Olivet Church Rd Tap 69 kV Line	917	283,335	0	0	6,435	3,800	19,468	292,568	1,372	427,360	917	942	370	Lines	
Reconductor Reid/Onton Line 4-A	918	233,095	0	0	0	1,233	3,822	235,684	1,134	427,360	918	942	370	Lines	
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	39,083	22	41,300	2,195	0	427,360	921	942	370	Lines	
Two Way Radio System	923	198,485	0	0	11,178	905	11,178	197,580	931	427,350	923	942	370	Stations	
<b>Totals January 2008</b>		<b>13,916,107</b>	<b>253,111</b>	<b>506,038</b>	<b>255,468</b>	<b>529,814</b>	<b>1,274,905</b>	<b>13,646,561</b>	<b>63,284</b>						
(original amount recorded \$63,289)															

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
									5.8200%					
<b>FOR MONTH OF FEBRUARY 2008 (REVISED MARCH 2008)</b>														
Meade Co. 161kV Line Terminal	860	373,372	0	3,428	0	32,332	3,428	341,040	1,646	427.360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	118,605	0	0	0	1,970	28,300	144,935	634	427.360	864	942	370	Lines
Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	18,169	0	(18,169)	0	427.350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	8,259	0	7	0	(8,266)	0	427.360	885	942	370	Lines
Skullman Tap/Meade Co 161 kV Line (SUSPEND)	893	0	0	0	0	283,370	0	(283,370)	0	427.360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,490	0	0	0	228	0	5,262	26	427.360	895	942	370	Lines
Davies Co. Substation	903	8,066,104	186,210	101,031	0	218,168	297,882	7,858,577	37,392	427.350	903	942	370	Stations
US 60 Bypass Line Relocation-KDOT	907	21,186	0	0	0	289	0	20,897	101	427.360	907	942	370	Lines
Digital Microwave System	908	993,855	18,212	98,262	0	27,864	399,651	1,249,168	5,089	427.350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	64,441	0	0	0	1,302	4,728	67,867	318	427.360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	302,969	0	87	0	5,172	25,767	323,477	1,506	427.360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	241,360	0	0	0	2,367	0	238,993	1,159	427.360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
Two Way Radio System	923	200,384	0	0	0	1,836	14,161	212,709	997	427.350	923	942	370	Stations
<b>Totals February 2008</b>		<u>10,387,766</u>	<u>204,422</u>	<u>211,067</u>	<u>0</u>	<u>593,098</u>	<u>773,917</u>	<u>10,153,096</u>	<u>48,868</u>					
(original amount recorded \$48,873)														
									5.8200%					
<b>FOR MONTH OF MARCH 2008</b>														
Meade Co. 161kV Line Terminal	860	378,158	0	0	0	33,978	55	344,235	1,669	427.360	860	942	370	Lines
Falls of Rough/McDaniels 69 kV Line	864	148,707	0	0	0	2,604	31,792	177,895	786	427.360	864	942	370	Lines
Oil Spill Prevention Control	870	114,056	0	0	0	18,169	0	95,887	465	427.350	870	942	370	Stations
Reconductor Line 6-A (SUSPEND)	885	0	0	5,470	0	7	52,646	47,169	0	427.360	885	942	370	Lines
Skullman Tap/Meade Co 161 kV Line	893	4,378,294	0	0	0	283,370	53,452	4,148,376	19,990	427.360	893	942	370	Lines
McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,516	0	0	0	254	0	5,262	26	427.360	895	942	370	Lines
Davies Co. Substation	903	0	186,210	7,183	0	255,560	7,532	(441,421)	0	427.350	903	942	370	Stations
US 60 Bypass Line Relocation-KDOT	907	24,073	0	0	0	390	0	23,683	115	427.360	907	942	370	Lines
Digital Microwave System	908	1,676,213	18,212	373,384	0	32,953	403,727	1,655,391	7,050	427.350	908	942	370	Stations
Henderson/Vectren Line 16-B Reroute	912	71,631	0	1,016	0	1,620	1,897	70,892	339	427.360	912	942	370	Lines
Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
Olivet Church Rd Tap 69 kV Line	917	335,656	0	0	0	6,678	45,346	374,324	1,706	427.360	917	942	370	Lines
Reconductor Reid/Onton Line 4-A	918	243,193	0	0	0	3,526	0	239,667	1,162	427.360	918	942	370	Lines
Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
Two Way Radio System	923	215,971	0	0	0	2,833	15,990	229,128	1,072	427.350	923	942	370	Stations
Reconductor Lines 4-K & 5-D	926	69	0	0	0	0	0	69	0	427.360	926	942	370	Lines
<b>Totals March 2008</b>		<u>7,591,537</u>	<u>204,422</u>	<u>387,053</u>	<u>0</u>	<u>641,966</u>	<u>612,437</u>	<u>6,970,533</u>	<u>34,380</u>					

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)	
	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location	
										5.8200%						
FOR MONTH OF APRIL 2008																
105																
106																
107		860	393,129	0	225	0	35,647	249	357,506	1,733	427,360	860	942	370	Lines	
108	Meade Co. 161kV Line Terminal	864	184,324	0	0	0	3,390	42,570	223,504	981	427,360	864	942	370	Lines	
109	Falls of Rough/McDaniels 69 kV Line	870	114,986	0	0	0	18,634	0	96,352	467	427,350	870	942	370	Stations	
110	Oil Spill Prevention Control	885	0	0	0	0	7	8,516	8,509	0	427,360	885	942	370	Lines	
111	Reconductor Line 6-A (SUSPEND)	893	4,452,413	59,986	0	0	303,360	14,819	4,103,886	19,868	427,360	893	942	370	Lines	
112	Skillman Tap/Meade Co 161 kV Line	895	5,542	0	0	0	280	0	5,262	26	427,360	895	942	370	Lines	
113	McCracken Co. Sub Line Terminal for Olivet Tap Line	903	8,324,392	79,533	0	0	255,560	6,892	7,996,191	38,765	427,350	903	942	370	Stations	
114	Daviss Co. Substation	907	25,096	0	0	0	505	0	24,591	119	427,360	907	942	370	Lines	
115	US 60 Bypass Line Relocation-KDOT	908	1,962,729	106,882	246,787	0	40,003	739,975	2,309,032	9,404	427,350	908	942	370	Stations	
116	Digital Microwave System	912	73,729	0	266	0	1,959	3,226	74,730	355	427,360	912	942	370	Lines	
117	Henderson/Vectren Line 16-B Reroute	914	0	0	0	0	2	0	(2)	0	427,360	914	942	370	Lines	
118	Livingston-Marshall 161 kV Line (SUSPEND)	917	387,604	2,685	0	0	8,384	55,008	431,543	1,960	427,360	917	942	370	Lines	
119	Olivet Church Rd Tap 69 kV Line	918	249,568	0	0	0	4,688	0	244,880	1,188	427,360	918	942	370	Lines	
120	Reconductor Reid/Onton Line 4-A	921	0	0	200,000	0	22	211,595	11,573	0	427,360	921	942	370	Lines	
121	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	923	237,328	0	0	0	3,905	0	233,423	1,132	427,350	923	942	370	Stations	
122	Two Way Radio System	926	146	0	0	0	0	0	146	1	427,360	926	942	370	Lines	
123	Reconductor Lines 4-K & 5-D															
124																
125	Totals April 2008		16,410,986	249,086	447,278	0	676,346	1,082,850	16,121,126	75,999						
126																
127																
128											5.8200%					
129	FOR MONTH OF MAY 2008															
130																
131																
132		860	395,552	0	0	0	37,380	98	358,270	1,737	427,360	860	942	370	Lines	
133	Meade Co. 161kV Line Terminal	864	234,298	0	1,435	0	4,371	16,113	244,605	1,147	427,360	864	942	370	Lines	
134	Falls of Rough/McDaniels 69 kV Line	870	115,453	0	0	0	19,101	0	96,352	467	427,350	870	942	370	Stations	
135	Oil Spill Prevention Control	885	0	0	0	0	7	0	(7)	0	427,360	885	942	370	Lines	
136	Reconductor Line 6-A (SUSPEND)	893	4,489,417	59,986	0	0	323,228	(9,453)	4,096,750	19,892	427,360	893	942	370	Lines	
137	Skillman Tap/Meade Co 161 kV Line	895	5,568	0	0	0	306	0	5,262	26	427,360	895	942	370	Lines	
138	McCracken Co. Sub Line Terminal for Olivet Tap Line	907	25,383	0	0	0	624	0	24,759	120	427,360	907	942	370	Lines	
139	US 60 Bypass Line Relocation-KDOT	908	2,492,271	156,201	18,492	0	49,407	279,521	2,547,692	11,678	427,350	908	942	370	Stations	
140	Digital Microwave System	912	82,169	0	193	0	2,314	157,726	237,388	769	427,360	912	942	370	Lines	
141	Henderson/Vectren Line 16-B Reroute	914	0	0	0	0	2	0	(2)	0	427,360	914	942	370	Lines	
142	Livingston-Marshall 161 kV Line (SUSPEND)	917	448,673	2,685	0	0	10,344	23,356	459,000	2,170	427,360	917	942	370	Lines	
143	Olivet Church Rd Tap 69 kV Line	918	251,781	0	0	0	5,876	0	245,905	1,193	427,360	918	942	370	Lines	
144	Reconductor Reid/Onton Line 4-A	921	0	0	0	0	22	12	(10)	0	427,360	921	942	370	Lines	
145	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	923	262,023	0	20,622	0	5,037	53,715	290,079	1,277	427,350	923	942	370	Stations	
146	Two Way Radio System	926	1,775	0	0	0	1	0	1,774	9	427,360	926	942	370	Lines	
147	Reconductor Lines 4-K & 5-D															
148																
149	Totals May 2008		8,804,363	218,872	40,742	0	458,020	521,088	8,607,817	40,485						

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
		W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
1	Capitalized Interest									5.8200%					
2															
3															
4															
5															
6															
7															
8															
9															
152	<b>FOR MONTH OF JUNE 2008</b>														
153										5.8200%					
154															
155	Meade Co. 161kV Line Terminal	860	397,386	0	0	0	39,117	7	358,276	1,738	427.360	860	942	370	Lines
156	Falls of Rough/McDaniels 69 kV Line	864	250,327	0	0	0	5,518	14,456	259,265	1,222	427.360	864	942	370	Lines
157	Oil Spill Prevention Control	870	120,362	0	0	0	19,568	0	100,794	489	427.350	870	942	370	Stations
158	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
159	Skillman Tap/Meade Co 161 kV Line (SUSPEND)	893	0	59,986	0	0	343,120	48,137	(354,969)	0	427.360	893	942	370	Lines
160	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	5,594	0	0	0	332	0	5,262	26	427.360	895	942	370	Lines
161	US 60 Bypass Line Relocation-KDOT	907	28,043	0	0	0	744	2,185	29,484	138	427.360	907	942	370	Lines
162	Digital Microwave System	908	2,826,425	179,404	57,892	0	61,085	1,228,391	3,756,435	15,240	427.350	908	942	370	Lines
163	Henderson/Vectren Line 16-B Reroute	912	241,849	0	0	0	3,083	586	239,352	1,159	427.360	912	942	370	Lines
164	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
165	Olivet Church Rd Tap 69 kV Line	917	479,943	2,685	0	0	12,514	28,925	493,669	2,324	427.360	917	942	370	Lines
166	Reconductor Reid/Onton Line 4-A	918	0	0	0	0	7,069	0	(7,069)	0	427.360	918	942	370	Lines
167	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
168	Two Way Radio System	923	297,705	0	0	0	6,314	0	291,391	1,413	427.350	923	942	370	Stations
169	Reconductor Lines 4-K & 5-D	926	2,425	0	0	0	10	0	2,415	12	427.360	926	942	370	Lines
170										23,761					
171	Totals June 2008		4,650,059	242,075	57,892	0	498,505	1,322,687	5,174,274						
172															
173										5.8200%					
174	<b>FOR MONTH OF JULY 2008</b>														
175															
176															
177															
178	Meade Co. 161kV Line Terminal	860	403,940	0	0	0	40,855	0	363,085	1,761	427.360	860	942	370	Lines
179	Falls of Rough/McDaniels 69 kV Line	864	269,912	0	0	0	6,740	3,441	266,613	1,285	427.360	864	942	370	Lines
180	Oil Spill Prevention Control	870	123,761	0	0	0	20,057	0	103,704	503	427.350	870	942	370	Stations
181	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
182	Skillman Tap/Meade Co 161 kV Line	893	4,552,259	62,393	0	0	343,120	148,632	4,295,378	20,472	427.360	893	942	370	Lines
183	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	6,365	0	0	0	358	0	6,007	29	427.360	895	942	370	Lines
184	US 60 Bypass Line Relocation-KDOT	907	46,230	0	15,172	0	882	22,146	52,322	200	427.360	907	942	370	Lines
185	Digital Microwave System	908	4,015,776	296,454	20	0	76,325	106,417	3,749,394	17,926	427.350	908	942	370	Stations
186	Henderson/Vectren Line 16-B Reroute	912	244,924	0	0	0	4,242	12,783	253,465	1,198	427.360	912	942	370	Lines
187	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
188	Olivet Church Rd Tap 69 kV Line	917	511,668	2,685	0	0	14,838	34,550	528,695	2,480	427.360	917	942	370	Lines
189	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
190	Two Way Radio System	923	299,950	0	0	0	7,727	39,298	331,521	1,513	427.350	923	942	370	Stations
191	Reconductor Lines 4-K & 5-D	926	3,860	0	0	0	22	0	3,838	19	427.360	926	942	370	Lines
192										47,386					
193	Totals July 2008		10,478,645	361,532	15,192	0	515,197	367,267	9,953,991						
194															
195															
196															

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
197	<b>FOR MONTH OF AUGUST 2008</b>										5.8200%				
199	Meade Co. 161kV Line Terminal	860	412,925	0	0	0	42,616	36	370,345	1,796	427.360	860	942	370	Lines
200	Falls of Rough/McDaniels 69 kV Line	864	279,126	0	0	0	8,025	18,421	289,522	1,360	427.360	864	942	370	Lines
201	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	3,380	0	(3,380) *	(17,180)	427.350	870	942	370	Stations
202	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
203	Skillman Tap/Meade Co 161 kV Line	893	4,723,244	69,824	0	0	363,592	126,548	4,416,376	21,113	427.360	893	942	370	Lines
204	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	7,827	0	0	0	387	0	7,440	36	427.360	895	942	370	Lines
205	US 60 Bypass Line Relocation-KDOT	907	149,855	0	95,237	0	1,082	152,524	206,060	630	427.360	907	942	370	Lines
206	Digital Microwave System	908	4,170,431	303,278	24,972	0	94,251	140,824	3,888,754	18,519	427.350	908	942	370	Stations
207	Henderson/Vectren Line 16-B Reroute	912	263,036	0	0	0	5,440	403,897	661,493	2,229	427.360	912	942	370	Lines
208	Livingston-Marshall 161 kV Line (SUSPEND)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
209	Olivet Church Rd Tap 69 kV Line	917	550,921	2,685	0	0	17,318	60,265	591,183	2,721	427.360	917	942	370	Lines
210	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	12	(10)	0	427.360	921	942	370	Lines
211	Two Way Radio System	923	342,974	0	0	0	9,240	62,815	396,549	1,771	427.350	923	942	370	Stations
212	Reconductor Lines 4-K & 5-D	926	5,868	0	0	0	41	23,793	29,620	86	427.360	926	942	370	Lines
213	White Oak Substation	930	3,590	0	0	0	0	0	3,590	17	427.350	930	942	370	Stations
214	Armstrong Dock 69kV Line	931	961	0	0	0	0	0	961	5	427.360	931	942	370	Lines
215															
216															
217	Totals August 2008		10,910,758	375,787	120,209	0	545,403	989,135	10,858,494	33,103					
218	* To adjust capitalized interest recorded from April 2005 thru July 2008														
219	Project was suspended in 2005 per Engineering Department														
220															
221	<b>FOR MONTH OF SEPTEMBER 2008</b>										5.8200%				
222															
223	Meade Co. 161kV Line Terminal	860	415,345	0	0	0	44,412	6	370,939	1,799	427.360	860	942	370	Lines
224	Falls of Rough/McDaniels 69 kV Line	864	301,504	0	0	0	9,385	10,681	302,800	1,443	427.360	864	942	370	Lines
225	Oil Spill Prevention Control (SUSPEND)	870	0	0	0	0	3,380	0	(3,380)	0	427.350	870	942	370	Stations
226	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
227	Skillman Tap/Meade Co 161 kV Line	893	4,870,999	76,152	0	0	384,705	1,391	4,411,533	21,393	427.360	893	942	370	Lines
228	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	9,966	0	0	0	423	0	9,543	46	427.360	895	942	370	Lines
229	US 60 Bypass Line Relocation-KDOT	907	222,500	0	13,380	0	1,712	13,380	220,788	1,038	427.360	907	942	370	Lines
230	Digital Microwave System	908	4,311,182	312,963	0	0	112,770	1,218	3,886,667	18,847	427.350	908	942	370	Stations
231	Henderson/Vectren Line 16-B Reroute	912	676,584	40,390	4,643	0	7,669	4,643	628,525	3,037	427.360	912	942	370	Lines
232	Livingston-Marshall 161 kV Line (CANCELLED)	914	0	0	0	0	2	0	(2)	0	427.360	914	942	370	Lines
233	Olivet Church Rd Tap 69 kV Line	917	618,114	5,968	0	0	20,039	423	592,530	2,873	427.360	917	942	370	Lines
234	Armstrong Coal Midway Mine 69kV Line (SUSPEND)	921	0	0	0	0	22	0	(22)	0	427.360	921	942	370	Lines
235	Two Way Radio System	923	409,459	0	0	0	11,011	22	398,470	1,933	427.350	923	942	370	Stations
236	Reconductor Lines 4-K & 5-D	926	57,509	0	26,493	0	127	26,493	57,382	214	427.360	926	942	370	Lines
237	White Oak Substation	930	5,292	0	0	0	17	18	5,293	26	427.350	930	942	370	Stations
238	Armstrong Dock 69kV Line	931	3,678	0	0	0	5	0	3,673	18	427.360	931	942	370	Lines
239															
240															
241	Totals September 2008		11,902,132	435,473	44,516	0	595,686	58,275	10,884,732	52,667					

BIG RIVER ELECTRIC CORPORATION  
PSC CASE 2009-00040  
THIRD DATA REQUEST-ITEM 6(b)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)	(L)	(M)	(N)	(O)	(P)
	Capitalized Interest	W.O. #	Previous Month Ending Balance	Retainage in Col. C per Retainage Subsidiary	(APR-274) Previous Month Payables in Col. C	Previous Month Unrecorded Liabilities in Col. C	Capitalized Interest in Col. C	Cash-Flow Current Month	Base Rate Determinant	Current Month Total Interest Capitalized	Account Number	W.O. #	EAC	RA	Location
										5.8200%					
	<b>FOR MONTH OF OCTOBER 2008</b>														
245										5.8200%					
246							10,828	3,528	308,344	1,487	427.360	864	942	370	Lines
247	Falls of Rough/McDaniels 69 kV Line	864	315,644	0	0	0	3,380	0	106,104	515	427.350	870	942	370	Stations
248	Oil Spill Prevention Control	870	109,484	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
249	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	469	40	12,071	58	427.360	895	942	370	Lines
250	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	12,500	0	0	0	2,750	1,843	224,141	1,083	427.360	907	942	370	Lines
251	US 60 Bypass Line Relocation-KDOT	907	225,245	0	197	0	131,617	42,718	3,931,751	18,965	427.350	908	942	370	Stations
252	Digital Microwave System	908	4,333,613	312,963	0	0	22,912	48,448	656,577	3,067	427.360	917	942	370	Lines
253	Olivet Church Rd Tap 69 kV Line	917	637,009	5,968	0	0	0	0	390	2	427.360	919	942	370	Lines
254	Wilson-Hardinsburg/Paradise 161kV Line	919	390	0	0	0	12,944	101,360	501,994	2,189	427.350	923	942	370	Stations
255	Two Way Radio System	923	413,578	0	0	0	341	221,536	279,384	818	427.360	926	942	370	Lines
256	Reconductor Lines 4-K & 5-D	926	59,440	0	1,251	0	43	5,509	11,443	42	427.350	930	942	370	Stations
257	White Oak Substation	930	5,977	0	0	0	23	3,378	7,809	30	427.360	931	942	370	Lines
258	Armstrong Dock 69kV Line	931	5,546	0	1,092	0									
259							185,314	428,360	6,040,001	28,256					
260	Totals October 2008		6,118,426	318,931	2,540	0									
261										5.8200%					
262	<b>FOR MONTH OF NOVEMBER 2008</b>														
263										5.8200%					
264										5.8200%					
265										5.8200%					
266							12,315	23,200	335,135	1,569	427.360	864	942	370	Lines
267	Falls of Rough/McDaniels 69 kV Line	864	324,250	0	0	0	3,895	0	106,906	518	427.350	870	942	370	Stations
268	Oil Spill Prevention Control	870	110,801	0	0	0	7	0	(7)	0	427.360	885	942	370	Lines
269	Reconductor Line 6-A (SUSPEND)	885	0	0	0	0	527	0	12,895	63	427.360	895	942	370	Lines
270	McCracken Co. Sub Line Terminal for Olivet Tap Line	895	13,422	0	0	0	3,833	2,177	228,715	1,104	427.360	907	942	370	Lines
271	US 60 Bypass Line Relocation-KDOT	907	230,371	0	0	0	150,582	16,380	4,143,092	20,054	427.350	908	942	370	Stations
272	Digital Microwave System	908	4,403,110	122,616	3,200	0	25,979	124,604	785,793	3,509	427.360	917	942	370	Lines
273	Olivet Church Rd Tap 69 kV Line	917	705,254	8,562	9,524	0	2	7,724	10,751	33	427.360	919	942	370	Lines
274	Wilson-Hardinsburg/Paradise 161kV Line	919	3,029	0	0	0	15,133	87,362	591,637	2,658	427.350	923	942	370	Stations
275	Two Way Radio System	923	519,408	0	0	0	1,159	12	283,369	1,374	427.360	926	942	370	Lines
276	Reconductor Lines 4-K & 5-D	926	284,516	0	0	0	85	0	20,041	97	427.350	930	942	370	Stations
277	White Oak Substation	930	20,126	0	0	0	53	0	7,809	38	427.360	931	942	370	Lines
278	Armstrong Dock 69kV Line	931	7,862	0	0	0									
279							213,570	261,459	6,526,136	31,017					
280	Totals November 2008		6,622,149	131,178	12,724	0									
281										538,129					
282										538,129					
283	Total Test Year Capitalized Interest														

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 7)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.07 and  
2 Big Rivers' Response to Commission Staff's First Data Request, Item 19 a. page 8 and  
3 Item 45 a. page 1.

4 a. At Item 19 a., page 8 test year advertising expense is reported in  
5 account no. 913110 at \$611,486. This amount is detailed at Item 45 a., page 1 as follows:

7 Sales or Promotional	\$160,342
8 Conservation	300,197
9 Economic Development	150,946
10 Total	\$611,485

11  
12 b. On line no. 4 on Schedule 1.07, Big Rivers eliminates \$160,225 of  
13 the sales and promotional advertising expenses charged to account no. 913110. In this  
14 regard, respond to the following:

- 15 1) State why the entire amount incurred for sales and  
16 promotional advertising expenses of \$160,342 was not eliminated.
- 17 2) State why it is appropriate for Big Rivers to recover  
18 through rates for electric service the economic development advertising expenses totaling  
19 \$150,946.
- 20 3) Discuss the content requirements of advertisements to be  
21 classified as conservation by Big Rivers. Include in this discussion the methods through  
22 which single advertisements are split among the three categories of advertising shown  
23 above (Sales, Conservation, Economic Development).

24  
25 **Response)** a. No response required.

26 b. 1) The entire \$160,342 was eliminated. The account  
27 distribution per Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.07 should  
28 include account 908110, of which (\$117) was promotional advertising (\$160,342-  
29 \$117=\$160,225). The \$216 balance of account 908110 represents institutional



BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 8)** Refer to Big Rivers' Response to Staff's First Data Request, Item 46 a.  
2 and b. At Item 46 a., Big Rivers lists six categories of expenses charged to account 930 –  
3 Miscellaneous General Expenses that total \$1,087,028. Of the total, Big Rivers states  
4 that \$471,105 was "assigned to KY retail".

5 a. On pages 2 – 13 of Item 46 b., Big Rivers shows detail of the  
6 amounts "assigned to KY retail". State how it was determined that each of these  
7 expenses were assignable to KY retail operations.

8 b. Using the six expense categories shown in Big Rivers' response to  
9 Item 46 a., separate the total \$471,105 expense "assigned to KY retail".

10  
11 **Response)** a and b. Big Rivers' Response to the Commission Staff's First Data  
12 Request, Items 45 and 46, regarding the "Amount assigned to KY retail", should be  
13 100%, as Big Rivers' three member distribution cooperatives serve only KY consumers  
14 at retail. Accordingly, please supersede the originally filed schedules Items 45 a, b, c and  
15 46 a, b with the attached Schedules.

16  
17 **Witness)** C. William Blackburn  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33

**Schedule 45a. - AC913110 - Advertising Expenses**

Account 913 - Advertising Expenses							
for the 12 Months Ended 11/30/08							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Economic Development (f)	Total (g)
1.	Newspaper	12,832.34		61,608.22			74,440.56
2.	Magazines and other	81,084.68		113,743.33		150,946.36	345,774.37
3.	Television						-
4.	Radio	62,264.08		110,225.08			172,489.16
5.	Direct Mail	4,161.38		14,620.37			18,781.75
6.	Sales Aids						-
7.	Total	160,342.48	-	300,197.00	-	150,946.36	611,485.84
8.	Amount assigned to KY retail	160,342.48		300,197.00		150,946.36	611,485.84

Big Rivers' response the Commission Staff's First Data Request, Items 45 Formats 45, line 8, regarding the "Amount assigned to KY retail", should equal line 7, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 45 with this schedule.

**Schedule 45b. - AC913110 - Advertising Expenses - Detail**

	Amount	Amount Assigned to KY Retail	Method	Type	Subtotal Amount	Subtotal Amount Assigned to KY Retail
1	4,161.38	4,161.38	Direct Mail	Promotional	4,161.38	4,161.38
2	128.32	128.32	Direct Mail	Conservation		
3	3,670.06	3,670.06	Direct Mail	Conservation		
4	94.22	94.22	Direct Mail	Conservation		
5	1,874.64	1,874.64	Direct Mail	Conservation		
6	2,151.79	2,151.79	Direct Mail	Conservation		
7	121.55	121.55	Direct Mail	Conservation		
8	2,930.74	2,930.74	Direct Mail	Conservation		
9	5.72	5.72	Direct Mail	Conservation		
10	3,643.33	3,643.33	Direct Mail	Conservation	14,620.37	14,620.37
11	52,255.36	52,255.36	Economic Development	Economic Development		
12	98,691.00	98,691.00	Economic Development	Economic Development	150,946.36	150,946.36
13	1,815.25	1,815.25	Magazine & Other	Promotional		
14	500.00	500.00	Magazine & Other	Promotional		
15	130.00	130.00	Magazine & Other	Promotional		
16	1,415.00	1,415.00	Magazine & Other	Promotional		
17	13,623.52	13,623.52	Magazine & Other	Promotional		
18	3,885.00	3,885.00	Magazine & Other	Promotional		
19	23,200.00	23,200.00	Magazine & Other	Promotional		
20	750.00	750.00	Magazine & Other	Promotional		
21	1,500.00	1,500.00	Magazine & Other	Promotional		
22	500.00	500.00	Magazine & Other	Promotional		
23	501.93	501.93	Magazine & Other	Promotional		
24	600.00	600.00	Magazine & Other	Promotional		
25	87.50	87.50	Magazine & Other	Promotional		
26	1,500.00	1,500.00	Magazine & Other	Promotional		
27	852.24	852.24	Magazine & Other	Promotional		
28	14,086.74	14,086.74	Magazine & Other	Promotional		
29	12,775.00	12,775.00	Magazine & Other	Promotional		
30	125.00	125.00	Magazine & Other	Promotional		
31	37.50	37.50	Magazine & Other	Promotional		
32	3,000.00	3,000.00	Magazine & Other	Promotional		
33	200.00	200.00	Magazine & Other	Promotional	81,084.68	81,084.68

**Schedule 45b. - AC913110 - Advertising Expenses - Detail**

	Amount	Amount Assigned to KY Retail	Method	Type	Subtotal Amount	Subtotal Amount Assigned to KY Retail
34	1,200.00	1,200.00	Magazine & Other	Conservation		
35	300.00	300.00	Magazine & Other	Conservation		
36	63.04	63.04	Magazine & Other	Conservation		
37	312.87	312.87	Magazine & Other	Conservation		
38	1,961.00	1,961.00	Magazine & Other	Conservation		
39	3,415.00	3,415.00	Magazine & Other	Conservation		
40	70.00	70.00	Magazine & Other	Conservation		
41	280.90	280.90	Magazine & Other	Conservation		
42	3,143.14	3,143.14	Magazine & Other	Conservation		
43	250.00	250.00	Magazine & Other	Conservation		
44	35.00	35.00	Magazine & Other	Conservation		
45	954.00	954.00	Magazine & Other	Conservation		
46	287.50	287.50	Magazine & Other	Conservation		
47	925.38	925.38	Magazine & Other	Conservation		
48	21,000.00	21,000.00	Magazine & Other	Conservation		
49	12,000.00	12,000.00	Magazine & Other	Conservation		
50	1,780.13	1,780.13	Magazine & Other	Conservation		
51	4,500.00	4,500.00	Magazine & Other	Conservation		
52	537.14	537.14	Magazine & Other	Conservation		
53	6,349.82	6,349.82	Magazine & Other	Conservation		
54	6,899.24	6,899.24	Magazine & Other	Conservation		
55	2,855.00	2,855.00	Magazine & Other	Conservation		
56	250.00	250.00	Magazine & Other	Conservation		
57	250.00	250.00	Magazine & Other	Conservation		
58	4,785.00	4,785.00	Magazine & Other	Conservation		
59	5,318.82	5,318.82	Magazine & Other	Conservation		
60	1,035.29	1,035.29	Magazine & Other	Conservation		
61	1,606.00	1,606.00	Magazine & Other	Conservation		
62	500.00	500.00	Magazine & Other	Conservation		
63	400.00	400.00	Magazine & Other	Conservation		
64	100.00	100.00	Magazine & Other	Conservation		
65	1,287.00	1,287.00	Magazine & Other	Conservation		
66	37.65	37.65	Magazine & Other	Conservation		
67	71.55	71.55	Magazine & Other	Conservation		
68	100.70	100.70	Magazine & Other	Conservation		
69	216.24	216.24	Magazine & Other	Conservation		
70	421.88	421.88	Magazine & Other	Conservation		
71	530.00	530.00	Magazine & Other	Conservation		

**Schedule 45b. - AC913110 - Advertising Expenses - Detail**

	Amount	Amount Assigned to KY Retail	Method	Type	Subtotal Amount	Subtotal Amount Assigned to KY Retail
72	2.17	2.17	Magazine & Other	Conservation		
73	34,335.87	34,335.87	Magazine & Other	Conservation		
74	(3,000.00)	(3,000.00)	Magazine & Other	Conservation		
75	(4,099.00)	(4,099.00)	Magazine & Other	Conservation		
76	475.00	475.00	Magazine & Other	Conservation	113,743.33	113,743.33
77	46.87	46.87	Newspaper	Promotional		
78	360.00	360.00	Newspaper	Promotional		
79	720.00	720.00	Newspaper	Promotional		
80	10,068.05	10,068.05	Newspaper	Promotional		
81	1,365.66	1,365.66	Newspaper	Promotional		
82	271.76	271.76	Newspaper	Promotional	12,832.34	12,832.34
83	78.00	78.00	Newspaper	Conservation		
84	282.42	282.42	Newspaper	Conservation		
85	103.12	103.12	Newspaper	Conservation		
86	112.50	112.50	Newspaper	Conservation		
87	10,560.77	10,560.77	Newspaper	Conservation		
88	1,864.70	1,864.70	Newspaper	Conservation		
89	175.00	175.00	Newspaper	Conservation		
90	145.00	145.00	Newspaper	Conservation		
91	185.00	185.00	Newspaper	Conservation		
92	10,717.53	10,717.53	Newspaper	Conservation		
93	93.75	93.75	Newspaper	Conservation		
94	1,449.40	1,449.40	Newspaper	Conservation		
95	80.00	80.00	Newspaper	Conservation		
96	2,631.14	2,631.14	Newspaper	Conservation		
97	95.00	95.00	Newspaper	Conservation		
98	4,690.29	4,690.29	Newspaper	Conservation		
99	5,078.00	5,078.00	Newspaper	Conservation		
100	14,562.37	14,562.37	Newspaper	Conservation		
101	1,277.97	1,277.97	Newspaper	Conservation		
102	3,198.50	3,198.50	Newspaper	Conservation		
103	3,521.88	3,521.88	Newspaper	Conservation		
104	705.88	705.88	Newspaper	Conservation	61,608.22	61,608.22
105	400.00	400.00	Radio	Promotional		
106	222.75	222.75	Radio	Promotional		
107	368.50	368.50	Radio	Promotional		

**Schedule 45b. - AC913110 - Advertising Expenses - Detail**

	Amount	Amount Assigned to KY Retail	Method	Type	Subtotal Amount	Subtotal Amount Assigned to KY Retail
108	8,070.00	8,070.00	Radio	Promotional		
109	1,188.19	1,188.19	Radio	Promotional		
110	3,442.50	3,442.50	Radio	Promotional		
111	2,458.79	2,458.79	Radio	Promotional		
112	10,050.00	10,050.00	Radio	Promotional		
113	5,533.50	5,533.50	Radio	Promotional		
114	30,529.85	30,529.85	Radio	Promotional	62,264.08	62,264.08
115	500.00	500.00	Radio	Conservation		
116	368.50	368.50	Radio	Conservation		
117	45,835.13	45,835.13	Radio	Conservation		
118	270.00	270.00	Radio	Conservation		
119	400.00	400.00	Radio	Conservation		
120	400.00	400.00	Radio	Conservation		
121	725.00	725.00	Radio	Conservation		
122	1,414.00	1,414.00	Radio	Conservation		
123	400.00	400.00	Radio	Conservation		
124	267.00	267.00	Radio	Conservation		
125	737.00	737.00	Radio	Conservation		
126	8,500.00	8,500.00	Radio	Conservation		
127	312.00	312.00	Radio	Conservation		
128	187.00	187.00	Radio	Conservation		
129	11,575.50	11,575.50	Radio	Conservation		
130	8,800.00	8,800.00	Radio	Conservation		
131	1,564.54	1,564.54	Radio	Conservation		
132	324.00	324.00	Radio	Conservation		
133	203.50	203.50	Radio	Conservation		
134	150.00	150.00	Radio	Conservation		
135	181.50	181.50	Radio	Conservation		
136	300.00	300.00	Radio	Conservation		
137	150.00	150.00	Radio	Conservation		
138	580.00	580.00	Radio	Conservation		
139	522.50	522.50	Radio	Conservation		
140	1,564.89	1,564.89	Radio	Conservation		
141	367.00	367.00	Radio	Conservation		
142	247.50	247.50	Radio	Conservation		
143	75.00	75.00	Radio	Conservation		
144	832.00	832.00	Radio	Conservation		
145	407.00	407.00	Radio	Conservation		

**Schedule 45b. - AC913110 - Advertising Expenses - Detail**

	Amount	Amount Assigned to KY Retail	Method	Type	Subtotal Amount	Subtotal Amount Assigned to KY Retail
146	865.00	865.00	Radio	Conservation		
147	2,128.00	2,128.00	Radio	Conservation		
148	6,316.25	6,316.25	Radio	Conservation		
149	1,143.52	1,143.52	Radio	Conservation		
150	423.50	423.50	Radio	Conservation		
151	115.27	115.27	Radio	Conservation		
152	749.00	749.00	Radio	Conservation		
153	830.00	830.00	Radio	Conservation		
154	7,277.65	7,277.65	Radio	Conservation		
155	2,216.33	2,216.33	Radio	Conservation	110,225.08	110,225.08
156	611,485.84	611,485.84			611,485.84	611,485.84
157				Promotional	160,342.48	160,342.48
158				Conservation	300,197.00	300,197.00
159				N/A	150,946.36	150,946.36
160					611,485.84	611,485.84

Big Rivers' response the Commission Staff's First Data Request, Item 45, Format 45, line 8, regarding the "**Amount assigned to KY retail**", should equal line 7, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 45 with this schedule.

**Schedule 45c. - Advertising Expenses Other**

Reference	Vendor	Amount	Amount		Method	Type	Purpose	Expected Benefit
			Assigned to	KY Retail				
1	JE 12-19.3	Istock International	(130.00)	(130.00)	Magazine & Other	Promotional	customer communication	customer awareness
2	07/08 PC	Walmart	11.68	11.68	Magazine & Other	Promotional	customer communication	customer awareness
3	07/08 PC	Signs Now	216.24	216.24	Magazine & Other	Promotional	customer communication	customer awareness
4			97.92	97.92				

Big Rivers Electric Corporation		
Case No. 2009-00040		
Schedule 46a.		
Account 930 - Miscellaneous General Expenses		
for the 12 Months Ended 11/30/08		
Line No.	Item (a)	Amount (b)
1.	Industry association dues	412,859.32
2.	Stockholder and debt servicing expenses	42,592.16
3.	Institutional advertising	161,153.18
4.	Conservation advertising	
5.	Rate department load studies	
6.	Director's fees and expenses	208,694.51
7.	Dues and subscriptions	14,327.22
8.	Miscellaneous (includes property tax & insurance)	247,401.29
9.	Total	1,087,027.68
10.	Amount assigned to KY retail	1,087,027.68

Big Rivers' response to the Commission Staff's First Data Request, Item 46, Format 46, line 10, regarding the "**Amount assigned to KY retail**", should equal line 9, as Big Rivers' three member distribution cooperatives serve only KY consumers at retail. Accordingly, please supersede the originally filed Format 46 with this schedule.

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
for the 12 Months Ended 11/30/08

Line No.		12/07	01/08	02/08	03/08	04/08	05/08	06/08	07/08	08/08	09/08	10/08	11/08	Total
1	Industry association dues	63,281.08	15,500.00		61,482.08		168,057.00	35,982.08	12,500.00	35,982.08	6,425.00	13,650.00		412,859.32
2	Stockholder and debt servicing expenses				9,913.58		2,500.00	270.00		5,000.00	9,913.58	12,495.00	2,500.00	42,592.16
3	Institutional advertising	100.00	122,561.78	1,925.00	3,500.00	580.00	353.96	1,225.00	3,425.00	2,650.00	11,400.00	12,032.44	1,400.00	161,153.18
4	Conservation advertising													-
5	Rate department load studies													-
6	Director's fees and expenses	25,986.54	10,880.33	10,507.00	21,233.48	12,716.73	11,982.46	20,292.54	21,094.28	15,863.64	15,841.81	21,738.16	20,557.54	208,694.51
7	Dues and subscriptions	4,500.00	10.00		965.00	4,602.22		3,000.00	250.00			1,000.00		14,327.22
8	Miscellaneous	42,790.52	15,447.21	16,944.94	20,522.01	32,728.72	15,875.43	17,349.11	22,748.67	15,748.67	15,748.67	15,748.67	15,748.67	247,401.29
9	Total	136,658.14	164,399.32	29,376.94	117,616.15	50,627.67	198,768.85	78,118.73	60,017.95	75,244.39	59,329.06	76,664.27	40,206.21	1,087,027.68
10	Amount assigned to KY retail	136,658.14	164,399.32	29,376.94	117,616.15	50,627.67	198,768.85	78,118.73	60,017.95	75,244.39	59,329.06	76,664.27	40,206.21	1,087,027.68

Big Rivers Electric Corporation  
Case No 2009-00040

Account 930 - Miscellaneous General Expenses  
11/08

<u>930.1</u>			Amount Assigned to		Description
Reference	Vendor	Amount	KY Retail		
1	Miscellaneous	400 00	400 00		Institutional Advertising-Community Goodwill
2	Kenergy Corp	1,000 00	1,000 00		Institutional Advertising-Community Goodwill
3		1,400 00	1,400 00		
<u>930.2</u>					
4	Miscellaneous	1,187 50	1,187 50		Director's Expenses
5	542873 Lee Bearden	2,300 00	2,300 00		Director's Fees
6	542874 Lee Bearden	559 54	559 54		Director's Expenses-KAEC Annual Meeting
7	542884 Paul Edd Butler	2,200 00	2,200 00		Director's Fees
8	11/08 PC Paul Edd Butler	1,050 00	1,050 00		Director's Expenses-NRECA Directors' Winter School
9	542886 William Denton	2,000 00	2,000 00		Director's Fees
10	542888 William Denton	1,300 00	1,300 00		Director's Fees
11	542887 William Denton	746 20	746 20		Director's Expenses-KAEC Annual Meeting
12	542877 Larry Elder	2,100 00	2,100 00		Director's Fees
13	542875 Wayne Elliott	2,200 00	2,200 00		Director's Fees
14	542876 Wayne Elliott	1,014 30	1,014 30		Director's Expenses-KAEC Annual Meeting
15	11/08 PC Wayne Elliott	1,050 00	1,050 00		Director's Expenses-NRECA Directors' Winter School
16	542882 James Sills	1,800 00	1,800 00		Director's Fees
17	11/08 PC James Sills	1,050 00	1,050 00		Director's Expenses-NRECA Directors' Winter School
18	542859 U S Bank	2,500 00	2,500 00		Debt Servicing Expenses
19	JE 11-72 1 Accrue Property Tax	12,482 00	12,482 00		Miscellaneous
20	JE 11-74 0 Insurance Write-Off	351 92	351 92		Miscellaneous
21	JE 11-76 0 Allocate Insurance	2,914 75	2,914 75		Miscellaneous
22		38,806 21	38,806 21		
23		40,206 21	40,206 21		

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
10/08

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	600.00	600.00	Institutional Advertising-Community Goodwill	
2	542079 NRECA	6,000.00	6,000.00	Institutional Advertising-Community Goodwill	
3	542108 Abba Promotions	1,032.44	1,032.44	Institutional Advertising-Community Goodwill	
4	542455 The Gleaner	1,900.00	1,900.00	Institutional Advertising-Community Goodwill	
5	542456 Riverbend Academy	2,500.00	2,500.00	Institutional Advertising-Community Goodwill	
6		12,032.44	12,032.44		
930.2					
7	Miscellaneous	3,070.78	3,070.78	Director's Expenses	
8	Miscellaneous	250.00	250.00	Dues and Assessments	
9	542292 Lee Bearden	2,700.00	2,700.00	Director's Fees	
10	542340 Paul Edd Butler	2,400.00	2,400.00	Director's Fees	
11	242342 Paul Edd Butler	1,400.00	1,400.00	Director's Fees	
12	10/08 PC Paul Edd Butler	611.91	611.91	Director's Expenses-NRECA Regional Meeting	
13	242314 William Denton	2,700.00	2,700.00	Director's Fees	
14	542294 Larry Elder	2,400.00	2,400.00	Director's Fees	
15	542297 Wayne Elliott	2,400.00	2,400.00	Director's Fees	
16	542376 James Sills	1,400.00	1,400.00	Director's Fees	
17	542378 James Sills	1,400.00	1,400.00	Director's Fees	
18	542379 James Sills	626.37	626.37	Director's Expenses-NRECA Regional Meeting	
19	10/08 PC James Sills	629.10	629.10	Director's Expenses-NRECA Regional Meeting	
20	542081 Rural Electricity Resource Council	900.00	900.00	Dues and Assessments	
21	542336 KAEC	12,500.00	12,500.00	Dues and Assessments	
22	542116 Paducah Area Chamber of Commerce	1,000.00	1,000.00	Civic Dues	
23	542255 Deutsche Bank	12,495.00	12,495.00	Debt Servicing Expenses	
24	JE 10-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
25	JE 10-74.0 Insurance Write-Off	351.92	351.92	Miscellaneous	
26	JE 10-76.0 Allocate Insurance	2,914.75	2,914.75	Miscellaneous	
27		64,631.83	64,631.83		
28		76,664.27	76,664.27		

Excluding one 10/08 voucher which gets reversed in 11/08  
Excluding one 10/08 Purchasing Card item which gets reversed in 11/08

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
09/08

<u>930.1</u>					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	400.00	400.00	Institutional Advertising-Community Goodwill	
2	541825 Apogee Interactive	7,000.00	7,000.00	Institutional Advertising	
3	541826 Apogee Interactive	4,000.00	4,000.00	Institutional Advertising	
4		11,400.00	11,400.00		
<u>930.2</u>					
5	Miscellaneous	1,641.81	1,641.81	Director's Expenses	
6	541872 Lee Bearden	2,300.00	2,300.00	Director's Fees	
7	541901 Paul Edd Butler	2,400.00	2,400.00	Director's Fees	
8	541903 William Denton	3,100.00	3,100.00	Director's Fees	
9	541876 Larry Elder	2,400.00	2,400.00	Director's Fees	
10	541874 Wayne Elliott	2,200.00	2,200.00	Director's Fees	
11	541899 James Sills	1,800.00	1,800.00	Director's Fees	
12	541905 National Renewables Coop. Org.	6,425.00	6,425.00	Dues and Assessments	
13	541766 U.S. Bank	9,913.58	9,913.58	Debt Servicing Expenses	
14	JE 09-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
15	JE 09-74.0 Insurance Write-Off	351.92	351.92	Miscellaneous	
16	JE 09-76.0 Allocate Insurance	2,914.75	2,914.75	Miscellaneous	
17		47,929.06	47,929.06		
18		59,329.06	59,329.06		

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
08/08

<u>930.1</u>				
Reference	Vendor	Amount	Amount used in KY	Description
1	Miscellaneous	150.00	150.00	Institutional Advertising-Community Goodwill
2	541192 Henderson County Tourism Development	500.00	500.00	Institutional Advertising-Community Goodwill
3	541313 Owensboro Museum of Fine Arts	2,000.00	2,000.00	Institutional Advertising-Community Goodwill
4		2,650.00	2,650.00	
<u>930.2</u>				
5	Miscellaneous	2,224.84	2,224.84	Director's Expenses
6	541366 Lee Bearden	2,200.00	2,200.00	Director's Fees
7	541391 Paul Edd Butler	1,800.00	1,800.00	Director's Fees
8	541395 William Denton	3,400.00	3,400.00	Director's Fees
9	541368 Larry Elder	1,800.00	1,800.00	Director's Fees
10	541364 Wayne Elliott	2,000.00	2,000.00	Director's Fees
11	541365 Wayne Elliott	638.80	638.80	Director's Expenses
12	541393 James Sills	1,800.00	1,800.00	Director's Fees
13	541588 NERC	35,982.08	35,982.08	Dues and Assessments
14	541609 Moody's Investment Services	5,000.00	5,000.00	Debt Servicing Expenses
15	JE 08-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
16	JE 08-74.0 Insurance Write-Off	351.92	351.92	Miscellaneous
17	JE 08-76.0 Allocate Insurance	2,914.75	2,914.75	Miscellaneous
18		72,594.39	72,594.39	
19		75,244.39	75,244.39	

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
07/08

<u>930.1</u>					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	925.00	925.00	Institutional Advertising-Community Goodwill	
2	Meade Co RECC	2,500.00	2,500.00	Institutional Advertising-Community Goodwill	
3		3,425.00	3,425.00		
<u>930.2</u>					
4	Miscellaneous	2,094.28	2,094.28	Director's Expenses	
5	Miscellaneous	250.00	250.00	Civic Dues	
6	540910 Lee Bearden	3,400.00	3,400.00	Director's Fees	
7	540912 Lee Bearden	200.00	200.00	Director's Fees	
8	540929 Paul Edd Butler	3,000.00	3,000.00	Director's Fees	
9	540931 William Denton	3,400.00	3,400.00	Director's Fees	
10	540915 Larry Elder	3,000.00	3,000.00	Director's Fees	
11	540913 Wayne Elliott	3,000.00	3,000.00	Director's Fees	
12	540933 James Sills	3,000.00	3,000.00	Director's Fees	
13	540671 Northwest Kentucky Forward	7,000.00	7,000.00	Economic Development	
14	540730 KAEC	12,500.00	12,500.00	Dues and Assessments	
15	JE 07-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
16	JE 07-74.0 Insurance Write-Off	351.92	351.92	Miscellaneous	
17	JE 07-76.0 Allocate Insurance	2,914.75	2,914.75	Miscellaneous	
18		56,592.95	56,592.95		
19		60,017.95	60,017.95		

Excluding one 07/08 Purchasing Card item which gets reversed in 08/08

Big Rivers Electric Corporation  
Case No 2009-00040

Account 930 - Miscellaneous General Expenses  
06/08

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	225 00	225 00	Institutional Advertising-Community Goodwill	
2	Habitat for Humanity	500 00	500 00	Institutional Advertising-Community Goodwill	
3	Leadership Kentucky	500 00	500 00	Institutional Advertising-Community Goodwill	
4		1,225 00	1,225 00		
930.2					
5	Miscellaneous	2,869 96	2,869 96	Director's Expenses	
6	Miscellaneous	270 00	270 00	Debt Servicing Expenses	
7	540483 Lee Bearden	1,700 00	1,700 00	Director's Fees	
8	540506 Paul Edd Butler	2,000 00	2,000 00	Director's Fees	
9	540508 William Denton	1,000 00	1,000 00	Director's Fees	
10	540510 William Denton	1,900 00	1,900 00	Director's Fees	
11	540509 William Denton	582 00	582 00	Director's Expenses-NRECA Directors' Summer Schoo	
12	06/08 PC William Denton	654 03	654 03	Director's Expenses-NRECA Directors' Summer Schoo	
13	540479 Larry Elder	1,350 00	1,350 00	Director's Fees	
14	540481 Larry Elder	1,400 00	1,400 00	Director's Fees	
15	540485 Wayne Elliott	2,800 00	2,800 00	Director's Fees	
16	540486 Wayne Elliott	1,236 55	1,236 55	Director's Expenses-ACES Conference	
17	540512 James Sills	1,600 00	1,600 00	Director's Fees	
18	540514 James Sills	1,200 00	1,200 00	Director's Fees	
19	540331 NERC	35,982 08	35,982 08	Dues and Assessments	
20	540448 Northwest Kentucky Forward	1,000 00	1,000 00	Economic Development	
21	540468 Kentucky Chamber of Commerce	3,000 00	3,000 00	Dues and Assessments	
22	540553 Mahlinger Photography	600 00	600 00	Annual Report	
23	JE 06-72.1 Accrue Property Tax	12,482 00	12,482 00	Miscellaneous	
24	JE 06-74.0 Insurance Write-Off	351 92	351 92	Miscellaneous	
25	JE 06-76.0 Allocate Insurance	2,915 19	2,915 19	Miscellaneous	
26		76,893 73	76,893 73		
27		78,118 73	78,118 73		

Big Rivers Electric Corporation  
Case No 2009-00040

Account 930 - Miscellaneous General Expenses  
05/08

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	353 96	353 96	Institutional Advertising-Community Goodwill	
2		353 96	353 96		
930.2					
3	Miscellaneous	1,756 14	1,756 14	Director's Expenses	
4	Miscellaneous	383 76	383 76	Annual Report	
5	539973 Lee Bearden	1,300 00	1,300 00	Director's Fees	
6	539993 Paul Edd Butler	1,200 00	1,200 00	Director's Fees	
7	539991 William Denton	1,900 00	1,900 00	Director's Fees	
8	05/08 PC William Denton	1,050 00	1,050 00	Director's Expenses-NRECA Directors' Summer School	
9	539971 Larry Elder	1,000 00	1,000 00	Director's Fees	
10	539975 Wayne Elliott	1,200 00	1,200 00	Director's Fees	
11	539995 James Sills	600 00	600 00	Director's Fees	
12	539997 James Sills	1,200 00	1,200 00	Director's Fees	
13	05/08 PC James Sills	776 32	776 32	Director's Expenses-Legislative Conference	
14	540076 NRECA	138,158 00	138,158 00	Dues and Assessments	
15	539692 KAEC	12,500 00	12,500 00	Dues and Assessments	
16	539751 KAEC	1,000 00	1,000 00	Dues and Assessments	
17	539794 U. S. Bank	2,500 00	2,500 00	Debt Servicing Expenses	
18	540076 NRECA	16,399 00	16,399 00	Dues and Assessments	
19	JE 05-72 1 Accrue Property Tax	12,482 00	12,482 00	Miscellaneous	
20	JE 05-74 0 Insurance Write-Off	351 92	351 92	Miscellaneous	
21	JE 05-76 0 Allocate Insurance	2,657 75	2,657 75	Miscellaneous	
22		198,414 89	198,414 89		
23		198,768 85	198,768 85		

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
04/08

<u>930.1</u>				Amount	
Reference	Vendor	Amount	used in KY	Description	
1	Miscellaneous	580.00	580.00	Institutional Advertising-Community Goodwill	
2		580.00	580.00		
<u>930.2</u>					
3	Miscellaneous	2,366.73	2,366.73	Director's Expenses	
4	Miscellaneous	258.40	258.40	Meals	
5	539500 Lee Bearden	1,500.00	1,500.00	Director's Fees	
6	539520 Paul Edd Butler	1,400.00	1,400.00	Director's Fees	
7	539522 William Denton	1,500.00	1,500.00	Director's Fees	
8	539498 Larry Elder	1,950.00	1,950.00	Director's Fees	
9	539502 Wayne Elliott	2,800.00	2,800.00	Director's Fees	
10	539524 James Sills	1,200.00	1,200.00	Director's Fees	
11	539289 Henderson County Fiscal Court	1,450.00	1,450.00	Illinois Basin Energy Conference-Luncheon	
12	539582 KAEC	2,400.00	2,400.00	Civic Dues	
13	539622 Greater Paducah Partners for Progress	5,000.00	5,000.00	Economic Development	
14	539645 KY Safety & Health Network	3,000.00	3,000.00	Governor's Safety & Health Cof-Breakfast	
15	539274 Doe Anderson	2,853.90	2,853.90	Annual Report	
16	539392 Greater Owensboro Chamber of Commerce	813.75	813.75	Civic Dues	
17	539684 Doe Anderson	4,550.00	4,550.00	Annual Report	
18	539582 KAEC	1,388.47	1,388.47	Civic Dues	
19	JE 04-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
20	JE 04-74.0 Insurance Write-Off	358.92	358.92	Miscellaneous	
21	JE 04-76.0 Allocate Insurance	2,775.50	2,775.50	Miscellaneous	
22		50,047.67	50,047.67		
23		50,627.67	50,627.67		

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
03/08

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	538793	KY Humanities Council	500.00	500.00	Institutional Advertising-Community Goodwill
2	538878	Henderson Area Arts Alliance	2,500.00	2,500.00	Institutional Advertising-Community Goodwill
3	539120	March of Dimes	500.00	500.00	Institutional Advertising-Community Goodwill
4			3,500.00	3,500.00	
930.2					
5		Miscellaneous	3,658.32	3,658.32	Director's Expenses
6		Miscellaneous	405.00	405.00	Annual Report
7	538926	National G&T Managers	25,000.00	25,000.00	Dues and Assessments-NRCO Escrow
8	538961	Lee Bearden	2,900.00	2,900.00	Director's Fees
9	538979	Paul Edd Butler	2,000.00	2,000.00	Director's Fees
10	538981	Paul Edd Butler	1,400.00	1,400.00	Director's Fees
11	03/08 PC	Paul Edd Butler	583.08	583.08	Director's Expenses-NRECA Annual Meeting
12	538939	William Denton	2,700.00	2,700.00	Director's Fees
13	538941	Larry Elder	1,800.00	1,800.00	Director's Fees
14	538943	Wayne Elliott	1,800.00	1,800.00	Director's Fees
15	538945	Wayne Elliott	400.00	400.00	Director's Fees
16	538983	James Sills	1,400.00	1,400.00	Director's Fees
17	538985	James Sills	2,000.00	2,000.00	Director's Fees
18	03/08 PC	James Sills	592.08	592.08	Director's Expenses-NRECA Annual Meeting
19	538965	NERC	35,982.08	35,982.08	Dues and Assessments
20	538839	KY Council of Cooperatives	500.00	500.00	Dues and Assessments
21	538964	Henderson Chamber of Commerce	965.00	965.00	Civic Dues
22	539053	U.S. Bank	9,913.58	9,913.58	Debt Servicing Expenses
23	03/08 PC	KAED	1,000.00	1,000.00	Economic Development
24	JE 03-72.1	Accrue Property Tax	12,482.00	12,482.00	Miscellaneous
25	JE 03-72.3	Accrue Property Tax	3,680.07	3,680.07	Miscellaneous
26	JE 03-76.0	Allocated Insurance	2,618.50	2,618.50	Miscellaneous
27		Miscellaneous	336.44	336.44	Miscellaneous
28			114,116.15	114,116.15	
29			117,616.15	117,616.15	

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
02/08

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	925.00	925.00	Institutional Advertising-Community Goodwill	
2	538346 Henderson Chamber of Commerce	1,000.00	1,000.00	Institutional Advertising-Community Goodwill	
3	538703 KAED	1,500.00	1,500.00	Economic Development	
4		3,425.00	3,425.00		
930.2					
5	Miscellaneous	1,618.20	1,618.20	Director's Expenses	
6	538507 Lee Bearden	1,200.00	1,200.00	Director's Fees	
7	538518 Lee Bearden	600.00	600.00	Director's Fees	
8	538522 Paul Edd Butler	1,200.00	1,200.00	Director's Fees	
9	538505 William Denton	1,300.00	1,300.00	Director's Fees	
10	538511 Larry Elder	1,350.00	1,350.00	Director's Fees	
11	538509 Wayne Elliott	800.00	800.00	Director's Fees	
12	538510 Wayne Elliott	683.06	683.06	Director's Expenses-incl. CoBank Conference	
13	02/08 PC Wayne Elliott	555.74	555.74	Director's Expenses-CoBank Conference	
14	538524 James Sills	1,200.00	1,200.00	Director's Fees	
15	JE 02-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
16	JE 02-74.0 Insurance Write-Off	344.44	344.44	Miscellaneous	
17	JE 02-76.0 Allocate Insurance	2,618.50	2,618.50	Miscellaneous	
18		25,951.94	25,951.94		
19		29,376.94	29,376.94		

Big Rivers Electric Corporation  
Case No. 2009-00040

Account 930 - Miscellaneous General Expenses  
01/08

<u>930.1</u>					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Miscellaneous	561.78	561.78	Institutional Advertising-Community Goodwill	
2	538064 Downtown Henderson Project	500.00	500.00	Institutional Advertising-Community Goodwill	
3	538118 Touchstone Energy	121,500.00	121,500.00	Dues and Assessments-Advertising	
4		122,561.78	122,561.78		
<u>930.2</u>					
5	Miscellaneous	2,970.33	2,970.33	Director's Expenses	
6	Miscellaneous	10.00	10.00	Misc Taxes	
7	KAEC	610.00	610.00	Director's Expenses-KAEC Annual Meeting	
8	538073 Lee Bearden	1,200.00	1,200.00	Director's Fees	
9	538168 Paul Edd Butler	1,200.00	1,200.00	Director's Fees	
10	538075 William Denton	1,300.00	1,300.00	Director's Fees	
11	538077 Larry Elder	1,200.00	1,200.00	Director's Fees	
12	538079 Wayne Elliott	1,200.00	1,200.00	Director's Fees	
13	538170 James Sills	1,200.00	1,200.00	Director's Fees	
14	537727 Southern States Energy Board	3,000.00	3,000.00	Dues & Assessments	
15	537933 KAEC	12,500.00	12,500.00	Dues & Assessments	
16	JE 01-72.1 Accrue Property Tax	12,482.00	12,482.00	Miscellaneous	
17	JE 01-74.0 Insurance Write-Off	346.44	346.44	Miscellaneous	
18	JE 01-76.0 Allocate Insurance	2,618.77	2,618.77	Miscellaneous	
19		41,837.54	41,837.54		
20		164,399.32	164,399.32		

Big Rivers Electric Corporation  
Case No 2009-00040

Account 930 - Miscellaneous General Expenses  
12/07

930.1					
Reference	Vendor	Amount	Amount used in KY	Description	
1	Sebree Boy's ABA BAS	100.00	100.00	Institutional Advertising-Community Goodwill	
2		100.00	100.00		
930.2					
3	Miscellaneous	4,800.84	4,800.84	Director's Expenses	
4	537578 NRECA	1,755.00	1,755.00	Director's Expenses-NRECA Annual Meeting	
5	537615 Lee Bearden	1,000.00	1,000.00	Director's Fees	
6	537617 Lee Bearden	1,400.00	1,400.00	Director's Fees	
7	537637 Paul Edd Butler	2,000.00	2,000.00	Director's Fees	
8	537639 Paul Edd Butler	1,000.00	1,000.00	Director's Fees	
9	537606 William Denton	1,000.00	1,000.00	Director's Fees	
10	537608 William Denton	1,000.00	1,000.00	Director's Fees	
11	537609 William Denton	1,500.00	1,500.00	Director's Fees	
12	12/07 PC William Denton	950.00	950.00	Director's Expenses-NRECA Directors' Winter School	
13	537611 Larry Elder	1,000.00	1,000.00	Director's Fees	
14	537613 Larry Elder	1,050.00	1,050.00	Director's Fees	
15	537619 Wayne Elliott	2,400.00	2,400.00	Director's Fees	
16	537620 Wayne Elliott	970.70	970.70	Director's Expenses-KAEC Annual Meeting	
17	537633 James Sills	1,400.00	1,400.00	Director's Fees	
18	537635 James Sills	2,200.00	2,200.00	Director's Fees	
19	12/07 PC James Sills	560.00	560.00	Director's Expenses-NRECA Directors' Winter School	
20	537809 KAEC	5,000.00	5,000.00	Dues & Assessments	
21	537329 NERC	35,982.08	35,982.08	Dues & Assessments	
22	537330 NERC	9,799.00	9,799.00	Dues & Assessments	
23	537321 US Chamber of Commerce	4,500.00	4,500.00	Civic Dues	
24	537388 KAEC	12,500.00	12,500.00	Dues & Assessments	
25	JE 12-72.1 Accrue Property Tax	40,695.49	40,695.49	Miscellaneous	
26	JE 12-72.3 Accrue Property Tax	(1,096.07)	(1,096.07)	Miscellaneous	
27	JE 12-72.4 Accrue Property Tax	14.70	14.70	Miscellaneous	
28	JE 12-74.0 Insurance Write-Off	342.44	342.44	Miscellaneous	
29	JE 12-76.0 Allocate Insurance	2,833.96	2,833.96	Miscellaneous	
30		136,558.14	136,558.14		
31		136,658.14	136,658.14		

Excluding one 12/07 Purchasing Card item which gets reversed in 04/08  
 Excluding JE 12-19.5 Purchasing Card which gets reversed on JE 01-19.3 in 01/08  
 Excluding JE 12-33.2 Unrecorded Liability which gets reversed on JE 01-34.2 in 01/08

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 9)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.08 and  
2 Big Rivers' Response to Staff's First Data Request, Item 26 b.

3 a. On Schedule 1.08 Big Rivers eliminates test year expenses in the  
4 amount of \$31,432 from account 930 – Miscellaneous General Expenses. Identify the  
5 amount of this adjustment that is for the elimination of Board of Directors' expenses.

6 b. In response to Item 26 b., Big Rivers provides a listing of test year  
7 Board of Directors' expenses for each individual board member. The total expense for  
8 each board member is summarized below.

10 Lee Bearden	\$33,511
11 Paul Butler	36,576
12 William Denton	39,618
13 Larry Elder	28,107
14 Wayne Elliott	35,803
15 James Sills	39,108
16 Total	\$212,723

17  
18 Provide a revised response to Commission Staff's First Data Request, Item  
19 26 b. In the revised response indicate each expense item that was "assigned to KY retail"  
20 and the amounts that were eliminated by the adjustment shown on Schedule 1.08.

21  
22 **Response)** a. All of the \$31,432 is for Board of Directors' expenses.  
23 b. Please see the attached schedule which adds two columns to the  
24 schedule provided in response to Item 26.b. of the Commission Staff's First Data Request  
25 to show the amounts "assigned to KY retail" and the amounts eliminated by the  
26 adjustment on Schedule 1.08. As Big Rivers' member distribution cooperatives serve  
27 only KY retail consumers, 100% of such costs are deemed "assigned to KY retail".  
28

29 **Witness)** C. William Blackburn  
30  
31  
32  
33

Big Rivers Electric Corporation  
Case No. 2009-00040  
12/01/07 - 11/30/08

Item 9.b

	DIRECTOR	FEES	FRINGE EXPENSE		TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
			BENEFITS	S					
1	LEE BEARDEN			99.21	99.21		PRIOR BOARD MEETING	99.21	
2	LEE BEARDEN	1,000.00		657.80	1,657.80	11/18/07-11/20/07	KAEC ANNUAL MEETING	1,657.80	
3	LEE BEARDEN	400.00		-	400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
4	LEE BEARDEN	400.00		24.96	424.96	12/20/07	WORK SESSION	424.96	
5	LEE BEARDEN	600.00		382.30	982.30	12/21/07	BOARD MEETING	982.30	
6	LEE BEARDEN	600.00		8.48	608.48	01/17/08	WORK SESSION	608.48	
7	LEE BEARDEN	600.00		294.24	894.24	01/18/08	BOARD MEETING	894.24	
8	LEE BEARDEN	600.00		7.42	607.42	02/14/08	WORK SESSION	607.42	
9	LEE BEARDEN	600.00		139.51	739.51	02/15/08	BOARD MEETING	739.51	
10	LEE BEARDEN	600.00		-	600.00	09-12/07, 01-02/08	BOARD MEETING-PAY ADJ	600.00	
11	LEE BEARDEN	1,400.00		1,947.78	3,347.78	02/24/08-02/27/08	NRECA ANNUAL MEETING,SPOUSE-\$76.28	3,347.78	
12	LEE BEARDEN	200.00		-	200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
13	LEE BEARDEN	600.00		15.46	615.46	03/13/08	WORK SESSION	615.46	
14	LEE BEARDEN	700.00		152.38	852.38	03/14/08	BOARD MEETING	852.38	
15	LEE BEARDEN	200.00		-	200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
16	LEE BEARDEN	600.00		7.95	607.95	04/17/08	WORK SESSION	607.95	
17	LEE BEARDEN	700.00		372.88	1,072.88	04/18/08	BOARD MEETING	1,072.88	
18	LEE BEARDEN	200.00		-	200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
19	LEE BEARDEN	200.00		-	200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
20	LEE BEARDEN	200.00		25.00	225.00	05/15/08	TRAVEL DAY	225.00	
21	LEE BEARDEN	700.00		240.67	940.67	05/16/08	BOARD MEETING	940.67	
22	LEE BEARDEN	200.00		-	200.00	05/29/08	TELEPHONIC MEETINGS	200.00	
23	LEE BEARDEN	200.00		-	200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
24	LEE BEARDEN	200.00		-	200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
25	LEE BEARDEN	600.00		13.18	613.18	06/19/08	WORK SESSION	613.18	
26	LEE BEARDEN	700.00		355.98	1,055.98	06/20/08	BOARD MEETING	1,055.98	
27	LEE BEARDEN	700.00		-	700.00	06/25/08	BOARD MEETING-UNWIND	700.00	(700.00)
28	LEE BEARDEN	700.00		-	700.00	07/02/08	BOARD MEETING-UNWIND	700.00	(700.00)
29	LEE BEARDEN	700.00		-	700.00	07/09/08	BOARD MEETING-UNWIND	700.00	(700.00)
30	LEE BEARDEN	600.00		5.61	605.61	07/17/08	WORK SESSION	605.61	
31	LEE BEARDEN	700.00		313.37	1,013.37	07/18/08	BOARD MEETING	1,013.37	
32	LEE BEARDEN	200.00		-	200.00	08/03/08	TRAVEL DAY	200.00	
33	LEE BEARDEN	700.00		288.20	988.20	08/04/08	BOARD MEETING	988.20	
34	LEE BEARDEN	600.00		8.48	608.48	08/14/08	WORK SESSION	608.48	
35	LEE BEARDEN	700.00		302.51	1,002.51	08/15/08	BOARD MEETING	1,002.51	
36	LEE BEARDEN	700.00		-	700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	700.00	
37	LEE BEARDEN	200.00		-	200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
38	LEE BEARDEN	700.00		39.21	739.21	09/18/08	BREC ANNUAL MEETING	739.21	
39	LEE BEARDEN	700.00		373.27	1,073.27	09/19/08	BOARD MEETING	1,073.27	
40	LEE BEARDEN	700.00		3.32	703.32	09/25/08	BOARD MEETING-UNWIND	703.32	(700.00)
41	LEE BEARDEN	700.00		-	700.00	10/13/08	BOARD MEETING-UNION CONTRACT	700.00	
42	LEE BEARDEN	600.00		13.25	613.25	10/16/08	WORK SESSION	613.25	
43	LEE BEARDEN	700.00		280.75	980.75	10/17/08	BOARD MEETING	980.75	
44	LEE BEARDEN	1,000.00		306.18	1,306.18	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,306.18	
45	LEE BEARDEN	600.00		-	600.00	11/20/08	WORK SESSION	600.00	
46	LEE BEARDEN	700.00		280.14	980.14	11/21/08	BOARD MEETING	980.14	
47	LEE BEARDEN		651.42		651.42			651.42	
		25,900.00	651.42	6,959.49	33,510.91			33,510.91	(4,600.00)

Item 9b.  
Page 1 of 6

Big Rivers Electric Corporation  
Case No. 2009-00040  
12/01/07 - 11/30/08

Item 9.b

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
48 PAUL EDD BUTLER			99.21	99.21		PRIOR BOARD MEETING	99.21	
49 PAUL EDD BUTLER	800.00		519.26	1,319.26	11/19/07-11/20/07	KAEC ANNUAL MEETING	1,319.26	
50 PAUL EDD BUTLER	400.00			400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
51 PAUL EDD BUTLER	800.00		847.32	1,647.32	12/12/07-12/13/07	NRECA DIRECTORS WINTER SCHOOL	1,647.32	
52 PAUL EDD BUTLER	400.00		61.34	461.34	12/20/07	WORK SESSION	461.34	
53 PAUL EDD BUTLER	600.00		219.22	819.22	12/21/07	BOARD MEETING	819.22	
54 PAUL EDD BUTLER	600.00		46.36	646.36	01/17/08	WORK SESSION	646.36	
55 PAUL EDD BUTLER	600.00		213.78	813.78	01/18/08	BOARD MEETING	813.78	
56 PAUL EDD BUTLER	600.00		45.30	645.30	02/14/08	WORK SESSION	645.30	
57 PAUL EDD BUTLER	600.00		220.78	820.78	02/15/08	BOARD MEETING	820.78	
58 PAUL EDD BUTLER	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
59 PAUL EDD BUTLER	1,800.00		1,934.40	3,734.40	02/23/08-02/27/08	NRECA ANNUAL MEETING,SPOUSE-\$76.28	3,734.40	
60 PAUL EDD BUTLER	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
61 PAUL EDD BUTLER	600.00		15.45	615.45	03/13/08	WORK SESSION	615.45	
62 PAUL EDD BUTLER	600.00		156.38	756.38	03/14/08	BOARD MEETING	756.38	
63 PAUL EDD BUTLER	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
64 PAUL EDD BUTLER	600.00		45.83	645.83	04/17/08	WORK SESSION	645.83	
65 PAUL EDD BUTLER	600.00		221.96	821.96	04/18/08	BOARD MEETING	821.96	
66 PAUL EDD BUTLER	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
67 PAUL EDD BUTLER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
68 PAUL EDD BUTLER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
69 PAUL EDD BUTLER	200.00			200.00	05/15/08	TRAVEL DAY	200.00	
70 PAUL EDD BUTLER	600.00		174.77	774.77	05/16/08	BOARD MEETING	774.77	
71 PAUL EDD BUTLER	200.00			200.00	05/29/08	TELEPHONIC MEETINGS	200.00	
72 PAUL EDD BUTLER	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
73 PAUL EDD BUTLER	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
74 PAUL EDD BUTLER	600.00		51.06	651.06	06/19/08	WORK SESSION	651.06	
75 PAUL EDD BUTLER	600.00		218.39	818.39	06/20/08	BOARD MEETING	818.39	
76 PAUL EDD BUTLER	600.00			600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
77 PAUL EDD BUTLER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
78 PAUL EDD BUTLER	600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
79 PAUL EDD BUTLER	600.00		5.61	605.61	07/17/08	WORK SESSION	605.61	
80 PAUL EDD BUTLER	600.00		162.34	762.34	07/18/08	BOARD MEETING	762.34	
81 PAUL EDD BUTLER	600.00		61.35	661.35	08/04/08	BOARD MEETING	661.35	
82 PAUL EDD BUTLER	600.00		52.36	652.36	08/14/08	WORK SESSION	652.36	
83 PAUL EDD BUTLER	600.00		188.44	788.44	08/15/08	BOARD MEETING	788.44	
84 PAUL EDD BUTLER	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
85 PAUL EDD BUTLER	600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	
86 PAUL EDD BUTLER	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
87 PAUL EDD BUTLER	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
88 PAUL EDD BUTLER	600.00		83.09	683.09	09/18/08	BREC ANNUAL MEETING	683.09	
89 PAUL EDD BUTLER	600.00		205.55	805.55	09/19/08	BOARD MEETING	805.55	
90 PAUL EDD BUTLER	1,400.00		1,659.27	3,059.27	09/21/08-9/24/08	NRECA REGIONAL MEETING	3,059.27	
91 PAUL EDD BUTLER	600.00		3.32	603.32	09/25/08	BOARD MEETING-UNWIND	603.32	(600.00)
92 PAUL EDD BUTLER	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
93 PAUL EDD BUTLER	600.00		57.13	657.13	10/16/08	WORK SESSION	657.13	
94 PAUL EDD BUTLER	600.00		221.43	821.43	10/17/08	BOARD MEETING	821.43	
95 PAUL EDD BUTLER	1,000.00		87.77	1,087.77	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,087.77	
96 PAUL EDD BUTLER	600.00		43.88	643.88	11/20/08	WORK SESSION	643.88	
97 PAUL EDD BUTLER	600.00		120.61	720.61	11/21/08	BOARD MEETING	720.61	
98 PAUL EDD BUTLER			1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25	
99 PAUL EDD BUTLER			700.27	700.27			700.27	
	26,600.00	700.27	9,276.21	36,576.48			36,576.48	(5,000.00)

Item 9b.  
Page 2 of 6

**Big Rivers Electric Corporation**  
**Case No. 2009-00040**  
**12/01/07 - 11/30/08**

Item 9.b

DIRECTOR	FEES	FRINGE EXPENSE		TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
		BENEFITS	S					
100 WILLIAM DENTON	1,000.00		420.11	1,420.11	11/18/07-11/20/07	KAEC ANNUAL MEETING-SPOUSE \$55.00	1,420.11	
101 WILLIAM DENTON	400.00			400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
102 WILLIAM DENTON	1,000.00		1,740.59	2,740.59	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL	2,740.59	
103 WILLIAM DENTON	400.00		34.66	434.66	12/20/07	WORK SESSION	434.66	
104 WILLIAM DENTON	700.00		128.08	828.08	12/21/07	BOARD MEETING	828.08	
105 WILLIAM DENTON	600.00		18.58	618.58	01/17/08	WORK SESSION	618.58	
106 WILLIAM DENTON	700.00		95.93	795.93	01/18/08	BOARD MEETING	795.93	
107 WILLIAM DENTON	600.00		12.47	612.47	02/14/08	WORK SESSION	612.47	
108 WILLIAM DENTON	700.00		94.61	794.61	02/15/08	BOARD MEETING	794.61	
109 WILLIAM DENTON	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
110 WILLIAM DENTON	200.00			200.00	02/26/08	TELEPHONIC MEETINGS	200.00	
111 WILLIAM DENTON	400.00		6.06	406.06	02/28/08	CONFERENCE-UNWIND	406.06	(406.06)
112 WILLIAM DENTON	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
113 WILLIAM DENTON	400.00		14.14	414.14	03/06/08	ILLINOIS BASIN ENERGY FORUM	414.14	
114 WILLIAM DENTON	600.00		20.51	620.51	03/13/08	WORK SESSION	620.51	
115 WILLIAM DENTON	700.00		88.76	788.76	03/14/08	BOARD MEETING	788.76	
116 WILLIAM DENTON	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
117 WILLIAM DENTON	600.00		18.05	618.05	04/17/08	WORK SESSION	618.05	
118 WILLIAM DENTON	700.00		95.78	795.78	04/18/08	BOARD MEETING	795.78	
119 WILLIAM DENTON	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
120 WILLIAM DENTON	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
121 WILLIAM DENTON	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
122 WILLIAM DENTON			51.00	51.00	05/07/08	LEGISLATIVE CONFERENCE	51.00	
123 WILLIAM DENTON	200.00		6.06	206.06	05/08/08	TRAVEL DAY-UNWIND	206.06	(206.06)
124 WILLIAM DENTON	400.00		19.66	419.66	05/09/08	CONFERENCE-UNWIND	419.66	(419.66)
125 WILLIAM DENTON	700.00		88.50	788.50	05/16/08	BOARD MEETING	788.50	
126 WILLIAM DENTON	200.00			200.00	05/29/08	TELEPHONIC MEETINGS	200.00	
127 WILLIAM DENTON	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
128 WILLIAM DENTON	1,000.00		2,495.23	3,495.23	06/06/08-06/08/08	NRECA DIRECTORS SUMMER SCHOOL	3,495.23	
129 WILLIAM DENTON	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
130 WILLIAM DENTON	600.00		19.24	619.24	06/19/08	WORK SESSION	619.24	
131 WILLIAM DENTON	700.00		92.23	792.23	06/20/08	BOARD MEETING	792.23	
132 WILLIAM DENTON	700.00			700.00	06/25/08	BOARD MEETING-UNWIND	700.00	(700.00)
133 WILLIAM DENTON	700.00			700.00	07/02/08	BOARD MEETING-UNWIND	700.00	(700.00)
134 WILLIAM DENTON	700.00			700.00	07/09/08	BOARD MEETING-UNWIND	700.00	(700.00)
135 WILLIAM DENTON	600.00		12.63	612.63	07/17/08	WORK SESSION	612.63	
136 WILLIAM DENTON	700.00		75.65	775.65	07/18/08	BOARD MEETING	775.65	
137 WILLIAM DENTON	400.00			400.00	08/01/08	CONFERENCE-UNWIND	400.00	(400.00)
138 WILLIAM DENTON	700.00		70.36	770.36	08/04/08	BOARD MEETING	770.36	
139 WILLIAM DENTON	1,000.00		793.78	1,793.78	08/06/08-08/08/08	ACES MEETINGS	1,793.78	
140 WILLIAM DENTON	600.00		20.18	620.18	08/14/08	WORK SESSION	620.18	
141 WILLIAM DENTON	700.00		46.01	746.01	08/15/08	BOARD MEETING	746.01	
142 WILLIAM DENTON	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
143 WILLIAM DENTON	400.00			400.00	09/02/08	CONFERENCE-UNWIND	400.00	(400.00)
144 WILLIAM DENTON	700.00			700.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	700.00	
145 WILLIAM DENTON	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
146 WILLIAM DENTON	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
147 WILLIAM DENTON	700.00		53.26	753.26	09/18/08	BREC ANNUAL MEETING	753.26	
148 WILLIAM DENTON	700.00		28.20	728.20	09/19/08	BOARD MEETING	728.20	
149 WILLIAM DENTON	700.00		3.32	703.32	09/25/08	BOARD MEETING-UNWIND	703.32	(700.00)
150 WILLIAM DENTON	700.00			700.00	10/13/08	BOARD MEETING-UNION CONTRACT	700.00	
151 WILLIAM DENTON	600.00		20.27	620.27	10/16/08	WORK SESSION	620.27	
152 WILLIAM DENTON	700.00		95.98	795.98	10/17/08	BOARD MEETING	795.98	
153 WILLIAM DENTON	400.00			400.00	11/04/08	CONFERENCE-UNWIND	400.00	(400.00)
154 WILLIAM DENTON	600.00		220.69	820.69	11/06/08-11/07/08	ACES BOARD MEETING	820.69	
155 WILLIAM DENTON	1,000.00		564.51	1,564.51	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,564.51	
156 WILLIAM DENTON	600.00		32.76	632.76	11/20/08	WORK SESSION	632.76	
157 WILLIAM DENTON	700.00		88.00	788.00	11/21/08	BOARD MEETING	788.00	
158 WILLIAM DENTON			183.25	183.25		NRECA DIRECTORS WINTER SCHOOL	183.25	
159 WILLIAM DENTON			748.45	748.45			748.45	
	31,000.00		748.45	7,869.10			39,617.55	(7,631.78)

Item 9b.  
Page 3 of 6

Big Rivers Electric Corporation  
Case No. 2009-00040  
12/01/07 - 11/30/08

Item 9.b

DIRECTOR	FRINGE EXPENSE			TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
	FEES	BENEFITS	S					
160 LARRY ELDER	(250.00)			(250.00)		PRIOR KAEC COMMITTEE MEETING	(250.00)	
161 LARRY ELDER	750.00		567.55	1,317.55	11/18/07-11/20/07	KAEC ANNUAL MEETING	1,317.55	
162 LARRY ELDER	400.00			400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
163 LARRY ELDER	150.00		124.16	274.16	12/18/2007	KAEC BOARD MEETING	274.16	
164 LARRY ELDER	400.00		48.24	448.24	12/20/07	WORK SESSION	448.24	
165 LARRY ELDER	600.00		56.97	656.97	12/21/07	BOARD MEETING	656.97	
166 LARRY ELDER	600.00		32.72	632.72	01/17/08	WORK SESSION	632.72	
167 LARRY ELDER	600.00		73.45	673.45	01/18/08	BOARD MEETING	673.45	
168 LARRY ELDER	150.00		264.87	414.87	02/04/08	KAEC BOARD MEETING	414.87	
169 LARRY ELDER	600.00		31.66	631.66	02/14/08	WORK SESSION	631.66	
170 LARRY ELDER	600.00		80.46	680.46	02/15/08	BOARD MEETING	680.46	
171 LARRY ELDER	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
172 LARRY ELDER	200.00			200.00	02/26/08	TELEPHONIC MEETINGS	200.00	
173 LARRY ELDER	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
174 LARRY ELDER	600.00		39.70	639.70	03/13/08	WORK SESSION	639.70	
175 LARRY ELDER	600.00		52.12	652.12	03/14/08	BOARD MEETING	652.12	
176 LARRY ELDER	150.00		156.10	306.10	03/18/08	KAEC BOARD MEETING	306.10	
177 LARRY ELDER	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
178 LARRY ELDER	400.00		191.90	591.90	04/16/08	SURE EXECUTIVE SUBCOMMITTEE MEETING	591.90	
179 LARRY ELDER	600.00		32.19	632.19	04/17/08	WORK SESSION	632.19	
180 LARRY ELDER	600.00		59.15	659.15	04/18/08	BOARD MEETING	659.15	
181 LARRY ELDER	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
182 LARRY ELDER	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
183 LARRY ELDER	600.00		72.32	672.32	05/16/08	BOARD MEETING	672.32	
184 LARRY ELDER	150.00		136.51	286.51	05/20/08	KAEC BOARD MEETING	286.51	
185 LARRY ELDER	1,000.00		721.77	1,721.77	05/28/08-05/30/08	ACES CONFERENCE	1,721.77	
186 LARRY ELDER	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
187 LARRY ELDER	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
188 LARRY ELDER	600.00		37.42	637.42	06/19/08	WORK SESSION	637.42	
189 LARRY ELDER	600.00		78.08	678.08	06/20/08	BOARD MEETING	678.08	
190 LARRY ELDER	600.00			600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
191 LARRY ELDER	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
192 LARRY ELDER	600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
193 LARRY ELDER	600.00		33.69	633.69	07/17/08	WORK SESSION	633.69	
194 LARRY ELDER	600.00		41.26	641.26	07/18/08	BOARD MEETING	641.26	
195 LARRY ELDER	600.00		39.46	639.46	08/04/08	BOARD MEETING	639.46	
196 LARRY ELDER	600.00		36.56	636.56	08/14/08	WORK SESSION	636.56	
197 LARRY ELDER	600.00		62.40	662.40	08/15/08	BOARD MEETING	662.40	
198 LARRY ELDER	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
199 LARRY ELDER	600.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	
200 LARRY ELDER	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
201 LARRY ELDER	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
202 LARRY ELDER	600.00		71.98	671.98	09/18/08	BREC ANNUAL MEETING	671.98	
203 LARRY ELDER	600.00		63.07	663.07	09/19/08	BOARD MEETING	663.07	
204 LARRY ELDER	600.00		3.32	603.32	09/25/08	BOARD MEETING-UNWIND	603.32	(600.00)
205 LARRY ELDER	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
206 LARRY ELDER	600.00		41.33	641.33	10/16/08	WORK SESSION	641.33	
207 LARRY ELDER	600.00		78.94	678.94	10/17/08	BOARD MEETING	678.94	
208 LARRY ELDER	150.00		102.33	252.33	10/21/08	KAEC BOARD MEETING	252.33	
209 LARRY ELDER	750.00		71.96	821.96	11/16/08-11/18/08	KAEC ANNUAL MEETING	821.96	
210 LARRY ELDER	600.00			600.00	11/20/08	WORK SESSION	600.00	
211 LARRY ELDER	600.00		54.86	654.86	11/21/08	BOARD MEETING	654.86	
212 LARRY ELDER				-		NRECA DIRECTORS WINTER SCHOOL	-	
213 LARRY ELDER				-			-	
		748.45		748.45			748.45	
	23,800.00	748.45	3,558.50	28,106.95			28,106.95	(4,800.00)

Item 9b.  
Page 4 of 6

Big Rivers Electric Corporation  
Case No. 2009-00040  
12/01/07 - 11/30/08

Item 9.b

DIRECTOR	FEES	FRINGE EXPENSE		TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08
		BENEFITS	S					
			797.74	1,797.74	11/18/07-11/20/07	KAEC ANNUAL MEETING	1,797.74	
214 WAYNE ELLIOTT	1,000.00			400.00	12/05/07,12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)
215 WAYNE ELLIOTT	400.00			492.86	12/20/07	WORK SESSION	492.86	
216 WAYNE ELLIOTT	400.00		92.86	843.72	12/21/07	BOARD MEETING	843.72	
217 WAYNE ELLIOTT	600.00		243.72	679.18	01/17/08	WORK SESSION	679.18	
218 WAYNE ELLIOTT	600.00		79.18	839.57	01/18/08	BOARD MEETING	839.57	
219 WAYNE ELLIOTT	600.00		239.57	678.12	02/14/08	WORK SESSION	678.12	
220 WAYNE ELLIOTT	600.00		78.12	846.59	02/15/08	BOARD MEETING	846.59	
221 WAYNE ELLIOTT	600.00		246.59	200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
222 WAYNE ELLIOTT	200.00			200.00	02/26/08	TELEPHONIC MEETINGS	200.00	(200.00)
223 WAYNE ELLIOTT	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	
224 WAYNE ELLIOTT	200.00			697.59	03/13/08	WORK SESSION	697.59	
225 WAYNE ELLIOTT	600.00		97.59	815.96	03/14/08	BOARD MEETING	815.96	
226 WAYNE ELLIOTT	600.00		215.96	3,117.78	03/17/08-03/20/08	COBANK CONFERENCE	3,117.78	
227 WAYNE ELLIOTT	1,400.00		1,717.78	200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
228 WAYNE ELLIOTT	200.00			678.65	04/17/08	WORK SESSION	678.65	
229 WAYNE ELLIOTT	600.00		78.65	847.77	04/18/08	BOARD MEETING	847.77	
230 WAYNE ELLIOTT	600.00		247.77	200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
231 WAYNE ELLIOTT	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
232 WAYNE ELLIOTT	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
233 WAYNE ELLIOTT	200.00			302.74	05/15/08	TRAVEL DAY	302.74	
234 WAYNE ELLIOTT	200.00		102.74	841.98	05/16/08	BOARD MEETING	841.98	
235 WAYNE ELLIOTT	600.00		241.98	1,945.72	05/28/08-05/30/08	ACES CONFERENCE	1,945.72	
236 WAYNE ELLIOTT	1,000.00		945.72	200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
237 WAYNE ELLIOTT	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
238 WAYNE ELLIOTT	200.00			684.40	06/19/08	WORK SESSION	684.40	
239 WAYNE ELLIOTT	600.00		84.40	850.98	06/20/08	BOARD MEETING	850.98	
240 WAYNE ELLIOTT	600.00		250.98	600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)
241 WAYNE ELLIOTT	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)
242 WAYNE ELLIOTT	600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)
243 WAYNE ELLIOTT	600.00			688.10	07/17/08	WORK SESSION	688.10	
244 WAYNE ELLIOTT	600.00		88.10	843.58	07/18/08	BOARD MEETING	843.58	
245 WAYNE ELLIOTT	600.00		243.58	301.99	08/03/08	TRAVEL DAY	301.99	
246 WAYNE ELLIOTT	200.00		101.99	863.56	08/04/08	BOARD MEETING	863.56	
247 WAYNE ELLIOTT	600.00		263.56	690.97	08/14/08	WORK SESSION	690.97	
248 WAYNE ELLIOTT	600.00		90.97	836.45	08/15/08	BOARD MEETING	836.45	
249 WAYNE ELLIOTT	600.00		236.45	200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
250 WAYNE ELLIOTT	200.00			600.00	09/08/08	BOARD MEETING-PERSONNEL MATTER	600.00	
251 WAYNE ELLIOTT	600.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)
252 WAYNE ELLIOTT	200.00			729.90	09/18/08	BREC ANNUAL MEETING	729.90	
253 WAYNE ELLIOTT	600.00		129.90	846.99	09/19/08	BOARD MEETING	846.99	
254 WAYNE ELLIOTT	600.00		246.99	659.78	09/25/08	BOARD MEETING-UNWIND	659.78	(600.00)
255 WAYNE ELLIOTT	600.00		59.78	600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00	
256 WAYNE ELLIOTT	600.00			704.24	10/16/08	WORK SESSION	704.24	
257 WAYNE ELLIOTT	600.00		104.24	853.04	10/17/08	BOARD MEETING	853.04	
258 WAYNE ELLIOTT	600.00		253.04	1,704.66	11/16/08-11/18/08	KAEC ANNUAL MEETING	1,704.66	
259 WAYNE ELLIOTT	1,000.00		704.66	684.99	11/20/08	WORK SESSION	684.99	
260 WAYNE ELLIOTT	600.00		84.99	851.42	11/21/08	BOARD MEETING	851.42	
261 WAYNE ELLIOTT	600.00		251.42	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25	
262 WAYNE ELLIOTT			1,233.25	748.45			748.45	
263 WAYNE ELLIOTT			748.45	35,802.72			35,802.72	(4,800.00)
	25,200.00	748.45	9,854.27	35,802.72				

Item 9b.  
Page 5 of 6

Big Rivers Electric Corporation  
Case No. 2009-00040  
12/01/07 - 11/30/08

Item 9.b

DIRECTOR	FEES	FRINGE BENEFITS	EXPENSE S	TOTAL	DATES	DESCRIPTION	Assigned to Ky Retail	Eliminated by adj. on Sch. 1.08					
264 JAMES SILLS			99.21	99.21		PRIOR BOARD MEETING	99.21						
265 JAMES SILLS	1,000.00		557.80	1,557.80	11/19/07-11/20/07	KAEC ANNUAL MEETING	1,557.80						
266 JAMES SILLS	400.00			400.00	12/05/07, 12/11/07	TELEPHONIC MEETINGS-UNWIND	400.00	(400.00)					
267 JAMES SILLS	1,000.00		1,731.96	2,731.96	12/12/07-12/14/07	NRECA DIRECTORS WINTER SCHOOL	2,731.96						
268 JAMES SILLS	400.00		24.95	424.95	12/20/07	WORK SESSION	424.95						
269 JAMES SILLS	600.00		262.99	862.99	12/21/07	BOARD MEETING	862.99						
270 JAMES SILLS	600.00		94.33	694.33	01/17/08	WORK SESSION	694.33						
271 JAMES SILLS	600.00		163.90	763.90	01/18/08	BOARD MEETING	763.90						
272 JAMES SILLS	600.00		7.42	607.42	02/14/08	WORK SESSION	607.42						
273 JAMES SILLS	600.00		170.92	770.92	02/15/08	BOARD MEETING	770.92						
274 JAMES SILLS	200.00			200.00	02/19/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
275 JAMES SILLS	1,800.00		2,005.67	3,805.67	02/23/08-02/27/08	NRECA ANNUAL MEETING,SPOUSE-\$76.28	3,805.67						
276 JAMES SILLS	200.00			200.00	03/04/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
277 JAMES SILLS	600.00		15.46	615.46	03/13/08	WORK SESSION	615.46						
278 JAMES SILLS	600.00		230.23	830.23	03/14/08	BOARD MEETING	830.23						
279 JAMES SILLS	200.00			200.00	04/08/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
280 JAMES SILLS	600.00		7.95	607.95	04/17/08	WORK SESSION	607.95						
281 JAMES SILLS	600.00		172.07	772.07	04/18/08	BOARD MEETING	772.07						
282 JAMES SILLS	200.00			200.00	04/25/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
283 JAMES SILLS	200.00			200.00	04/29/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
284 JAMES SILLS	200.00			200.00	05/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
285 JAMES SILLS	600.00		1,373.69	1,973.69	05/06/08-05/07/08	LEGISLATIVE CONFERENCE	1,973.69						
286 JAMES SILLS	200.00			200.00	05/15/08	TRAVEL DAY	200.00						
287 JAMES SILLS	600.00		248.63	848.63	05/16/08	BOARD MEETING	848.63						
288 JAMES SILLS	1,000.00		702.55	1,702.55	05/28/08-05/30/08	ACES CONFERENCE	1,702.55						
289 JAMES SILLS	200.00			200.00	06/02/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
290 JAMES SILLS	200.00			200.00	06/11/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
291 JAMES SILLS	600.00		13.19	613.19	06/19/08	WORK SESSION	613.19						
292 JAMES SILLS	600.00		168.51	768.51	06/20/08	BOARD MEETING	768.51						
293 JAMES SILLS	600.00			600.00	06/25/08	BOARD MEETING-UNWIND	600.00	(600.00)					
294 JAMES SILLS	600.00			600.00	07/02/08	BOARD MEETING-UNWIND	600.00	(600.00)					
295 JAMES SILLS	600.00			600.00	07/09/08	BOARD MEETING-UNWIND	600.00	(600.00)					
296 JAMES SILLS	600.00		5.60	605.60	07/17/08	WORK SESSION	605.60						
297 JAMES SILLS	600.00		249.81	849.81	07/18/08	BOARD MEETING	849.81						
298 JAMES SILLS	600.00		49.33	649.33	08/04/08	BOARD MEETING	649.33						
299 JAMES SILLS	600.00		8.48	608.48	08/14/08	WORK SESSION	608.48						
300 JAMES SILLS	600.00		144.55	744.55	08/15/08	BOARD MEETING	744.55						
301 JAMES SILLS	200.00			200.00	08/27/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
302 JAMES SILLS	200.00			200.00	09/10/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
303 JAMES SILLS	200.00			200.00	09/15/08	TELEPHONIC MEETINGS-UNWIND	200.00	(200.00)					
304 JAMES SILLS	600.00		39.22	639.22	09/18/08	BREC ANNUAL MEETING	639.22						
305 JAMES SILLS	600.00		202.32	802.32	09/19/08	BOARD MEETING	802.32						
306 JAMES SILLS	1,400.00		1,837.89	3,237.89	09/21/08-9/24/08	NRECA REGIONAL MEETING	3,237.89						
307 JAMES SILLS	200.00		3.33	203.33	09/25/08	BOARD MEETING-UNWIND	203.33	(200.00)					
308 JAMES SILLS	600.00			600.00	10/13/08	BOARD MEETING-UNION CONTRACT	600.00						
309 JAMES SILLS	600.00		179.03	779.03	10/17/08	BOARD MEETING	779.03						
310 JAMES SILLS	600.00		102.67	702.67	11/16/08-11/17/08	KAEC ANNUAL MEETING	702.67						
311 JAMES SILLS	600.00		105.30	705.30	11/20/08	WORK SESSION	705.30						
312 JAMES SILLS	600.00		64.73	664.73	11/21/08	BOARD MEETING	664.73						
313 JAMES SILLS			1,233.25	1,233.25		NRECA DIRECTORS WINTER SCHOOL	1,233.25						
314 JAMES SILLS			430.77	430.77			430.77						
							26,400.00	430.77	12,276.94	39,107.71			
											Total Assigned to KY Retail (includes fringe benefits)	212,722.32	
											Amount eliminated by the adjustment on Schedule 1.08.		(31,431.78)

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 10)** State separately Big Rivers' total annual directors' fees expenses for each  
2 of the previous five calendar years.

3  
4 **Response)** Please see below:

5  
6 Total Annual  
7 Directors Fees  
8 Year and Expenses

9 2008	198,621.35
10 2007	171,669.17
11 2006	174,077.79
12 2005	146,754.00
13 2004	143,713.45

14

15 Please note that Big Rivers' historical test year (the 12-month period ended November  
16 30, 2008) included board of directors' fees and expenses, and included \$4,028 for life and  
17 accident insurance premiums (fringe benefits), of \$212,723 (per Item 26b of the  
18 Commission Staff's First Data Request). Exhibit Seelye-2, Schedule 1.08 removed  
19 \$31,432 of that amount, determining such amount as attributable to the "Unwind" or the  
20 leveraged lease buyout. Accordingly, the pro forma amount of board of directors' fees  
21 and expenses is \$181,291. Big Rivers believes this amount is appropriate for a typical  
22 forward-looking year. Also, please note that the annual directors' fees and expenses  
23 shown for the previous five calendar years does not include fringe benefits.

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25 **Witness)** C. William Blackburn  
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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 11)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.08.  
2 This schedule eliminates a total of \$53,183 from test year expenses. This adjustment was  
3 spread to four different accounts. For each account, identify each expense item that was  
4 eliminated; provide a description of each expense; and state why it was eliminated from  
5 test year operations.

6  
7 **Response)** Please see the attached schedule. These costs were eliminated for rate-  
8 making purposes in an effort to be consistent with Big Rivers' understanding of the  
9 Commission's past practices for G&T Cooperatives.

10  
11 **Witness)** C. William Blackburn  
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**Big Rivers Electric Corp**  
 Commission Staff's Third Data Request, Item 11  
 Schedule 1.08-Expenses by Account Code

Account # :		56611000	56621000		
Month/Year	Amount	Amount	Voucher #	Detail	
1	Dec-07	110.81	110.81	PC	Coffee Supplies
2	Jan-08	42.92	42.92	PC	Coffee Supplies
3	Apr-08	157.06	157.05	PC	Coffee Supplies
4	Jul-08	32.08	32.08	PC	Coffee Supplies
5	Nov-08	195.77	195.77	PC	Coffee Supplies
<b>Total</b>					
6	56611000	\$ 538.64			
7	56621000	\$ 538.63			
8		\$ 1,077.27	Employee-Meals/Coffee		

Account # :		92110000			
Month/Year	Amount	Voucher #	Detail		
9	Dec-07	417.95	PC	Coffee Supplies	
10	Jan-08	207.20	PC	Coffee Supplies	
11	Feb-08	456.67	PC	Coffee Supplies	
12	Mar-08	379.21	PC	Coffee Supplies	
13	Apr-08	433.10	PC	Coffee Supplies	
14	May-08	594.57	PC	Coffee Supplies	
15	Jun-08	335.62	PC	Coffee Supplies	
16	Jun-08	508.99	PC	Coffee Supplies	
17	Jul-08	517.94	PC	Coffee Supplies	
18	Aug-08	208.61	PC	Coffee Supplies	
19	Sep-08	566.06	PC	Coffee Supplies	
20	Oct-08	522.41	PC	Coffee Supplies	
21	Nov-08	562.95	PC	Coffee Supplies	
22	Nov-09	104.00	PC	Employee Bonus (Gift Cards for Meals)	
<b>Total</b>					
23	92110000	\$ 5,815.28	Employee-Meals/Coffee		

Account # :		92620000			
Month/Year	Amount	Voucher #	Detail		
24	Dec-07	587.69	537412	ET&S Holiday Dinner	
25	Dec-07	1,180.50	537572	Headquarters Holiday Dinner	
26	Dec-07	697.66	537825	Employee Appreciation Dinner	
27	Dec-07	100.00	PC	Employee Appreciation Dinner	
28	Jan-08	4,069.50	537870	Employee Appreciation Dinner	
29	May-08	50.80	PC	Employee Appreciation Dinner	
30	Jun-08	1,300.00	540564	Employee Appreciation Dinner	
31	Aug-08	160.44	PC	Employee Appreciation Dinner	
32	Aug-08	96.27	PC	Employee Appreciation Dinner	
33	Sep-08	(96.29)	PC	Employee Appreciation Dinner	
34	Sep-08	(96.27)	PC	Employee Appreciation Dinner	
35	Oct-08	74.20	542372	Mike Core Retirement Party	
36	Oct-08	74.20	542214	Jim Roth Retirement Party	
37	Oct-08	180.00	542333	Employee Appreciation Dinner	
38	Oct-08	1,025.00	542157	Employee Appreciation Dinner	
39	Oct-08	3,486.47	542554	Employee Appreciation Dinner	
40	Oct-08	24.85	PC	Jim Roth Retirement Party	
41	Oct-08	170.40	PC	Jim Roth Retirement Party	
42	Oct-08	41.99	PC	Jim Roth Retirement Party	
43	Nov-08	1,025.00	542908	Employee Appreciation Dinner	
44	Nov-08	100.00	PC	Employee Appreciation Dinner	
45	Nov-08	267.49	PC	Employee Appreciation Dinner	
46	Nov-08	17.49	PC	Mike Core Retirement Party	
47	Nov-08	39.83	PC	Mike Core Retirement Party	
48	Nov-08	27.09	PC	Mike Core Retirement Party	
49	Nov-08	170.40	PC	Mike Core Retirement Party	
50	Nov-08	83.98	PC	Mike Core Retirement Party	
<b>Total</b>					
25	92620000	\$ 14,858.69	Employee-Meals/Coffee		

**Big Rivers Electric Corp**  
**Commission Staff's Third Data Request, Item 11**  
**Schedule 1.08-Expenses by Account Code**

Account # : 93021000

UNWIND								
Date	Description	Bearden	Butler	Denton	Elder	Elliott	Sills	
Fees								
26	12/05/07	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
27	12/11/07	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
28	02/19/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
29	02/28/08	Conference		400.00				
30	03/04/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
31	04/08/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
32	04/25/08	Telephonic Meeting	200.00	200.00	200.00		200.00	200.00
33	04/29/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
34	05/02/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
35	05/08/08	Paid Travel Day			200.00			
36	05/09/08	Conference		400.00				
37	06/02/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
38	06/11/08	Telephonic Meeting	200.00	200.00	200.00	200.00	200.00	200.00
39	06/25/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
40	07/02/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
41	07/09/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	600.00
42	08/01/08	Conference		400.00				
43	08/27/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
44	09/02/08	Conference		400.00				
45	09/10/08	Telephonic Meeting		200.00	200.00	200.00	200.00	200.00
46	09/15/08	Telephonic Meeting	200.00	200.00	200.00	200.00		200.00
47	09/25/08	Board Meeting	700.00	600.00	700.00	600.00	600.00	200.00
48	11/04/08	Committee Meeting		400.00				
			4,600.00	5,000.00	7,600.00	4,800.00	4,800.00	4,600.00
Expenses								
70	02/28/08	Mileage			6.06			
71	05/08/08	Mileage			6.06			
72	05/09/08	Hotel			19.66			
					31.78			

**Total**  
73 93021000 31,431.78 Unwind-Directors Fees and Expenses

Account No.	Account Description	Amount	
74	566 Miscellaneous Transmission Expenses	1,077	Operating Expense - Transmission
74	921 Office Supplies and Expenses	5,815	Operating Expense - A&G
75	926 Employee Pensions and Benefits	14,859	Operating Expense - A&G
76	930 Miscellaneous General Expenses	31,432	Operating Expense - A&G
		<u>53,183</u>	

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 12)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.10 and  
2 Big Rivers' Response to Commission Staff's First Data Request, Item 38.

3 a. In Schedule 1.10, Big Rivers references the Mercer Study as its  
4 source for the pro forma pension funding amount of \$2,035,003. State where this amount  
5 is referenced in Item 38.

6 b. Big Rivers provided an actuarial study performed by Mercer at  
7 Item 38. On page 5 of this study, it is stated that Big Rivers' pension plan assets  
8 exceeded liabilities by \$1,043,708 on January 1, 2008. Explain why Big Rivers is of the  
9 position that funding of \$2,035,003 is required in light of the current over-funded status.

10 c. Provide a comparative analysis of annual pension plan expenses,  
11 annual cash contributions, and the pension plan funded status for each year since Big  
12 Rivers adopted SFAS 87.

13  
14 **Response)** a. The Mercer Study referred to as Big Rivers' source for the pro  
15 forma pension funding amount is Mercer's January 16, 2009 letter providing the financial  
16 accounting disclosure as of December 31, 2008 (as required by FAS 158), and the 2009  
17 estimated FAS 87 expense. A copy of the letter is attached.

18  
19 Mercer estimated 2009 expense of \$1,672,000 and \$367,000 for the salaried and  
20 bargaining plans, respectively, a total of \$2,039,000. Using those expense figures and  
21 associated compensation amounts derived from the compensation numbers reported in  
22 Mercer's January 26, 2009 valuation reports referred to in item b) above, Big Rivers  
23 calculated the net periodic benefit cost as a percentage of compensation. Big Rivers  
24 applied those percentages to the pro forma compensation amounts to arrive at the pro  
25 forma net periodic benefit costs for Big Rivers' defined benefit plans, \$1,593,196 for the  
26 salaried plan and \$336,162 for the bargaining plan. To those numbers, Big Rivers added  
27 \$105,645, the pro forma amount calculated for the base contribution accounts in Big  
28 Rivers' defined contribution plan for those salaried employees not eligible for the defined  
29 benefit plan. The total of \$2,035,003 is the pro forma pension funding amount.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1           b.       Mercer's January 26, 2009 valuation reports show that as of  
2 January 1, 2008, plan assets exceeded the FAS 87 projected benefit obligations by  
3 \$1,043,706 and \$344,672 for the salaried and bargaining plans, respectively, a total of  
4 \$1,388,378. The FAS 158 disclosure information provided with Mercer's January 16,  
5 2009 letter attached hereto shows benefit obligation increases totaling \$4,363,575 in  
6 2008, while total plan assets decreased \$1,524,111. Those changes would indicate an  
7 under-funded status as of December 31, 2008, by an amount larger than the pro forma  
8 pension funding amount.

9  
10           c.       Attached hereto is a schedule showing annual pension plan  
11 expenses, annual cash contributions, and the funded status for the years 1999-2008, the  
12 full calendar years since WKE leased and began operating Big Rivers' power plants. The  
13 schedule also shows 2009 expense estimates and the pro forma contributions.

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15 **Witness)**       C. William Blackburn  
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# MERCER



MARSH MERCER KROLL  
GUY CARPENTER OLIVER WYMAN

462 South Fourth Street, Suite 1100  
Louisville, KY 40202  
502 561 8908 Fax 502 561 4748  
Staci.James@mercer.com  
www.mercer.com

January 16, 2009

Mr. James Haner  
Big Rivers Electric Corporation  
201 Third Street  
P.O. Box 24  
Henderson, KY 42419-0024

**Private & Confidential**

**Subject:** Financial Accounting Disclosure as of December 31, 2008 and 2009 Estimated FAS 87 Expense

Dear James:

Enclosed please find financial disclosure information for the retirement plans as required by FAS 158 as of December 31, 2008.

Liabilities are based on the participant data, assumptions, methods and plan provisions described in our 2008 FAS 87 expense reports which will be available next week. The liabilities have been projected to December 31, 2008 based on a discount rate of 6.38% and a lump sum conversion rate of 5.00%. We have also updated the mortality assumption to the mortality table required by the Pension Protection Act to be used for determining funding requirements as of January 1, 2009. Prior benefit service for Mark Hite has also been reflected in the year-end liabilities to reflect his repayment of his lump sum benefit. All other methods, assumptions and plan provisions are the same as detailed in the 2008 FAS 87 expense reports for the plans.

The market value of assets, contribution, and benefit payment information for the year ending December 31, 2008 was provided by Ohio Valley Bank.

We estimated net periodic pension cost for the 2009 fiscal year based on projected liabilities and actual assets as of December 31, 2008. We have projected liabilities using the same assumptions as used for the enclosed disclosure information at a discount rate of 6.38%.

The estimated 2009 pension expense is presented below, along with the 2008 actual expense for comparison purposes. The estimates assume no contributions to the plan in 2009. Reflecting any contributions anticipated to be made in 2009 will lower the expense.

	2009 Estimated Expense	2008 Actual Expense
Salaried Plan	\$1,672,000	\$906,771
Bargaining Plan	367,000	135,257
Total	\$2,039,000	\$1,042,028

# MERCER



MARSH MERCER KROLL  
GUY CARPENTER OLIVER WYMAN

Page 2  
January 16, 2009  
Mr. James Haner  
Big Rivers Electric Corporation

The 2009 expense estimates reflect actual plan assets as of December 31, 2008 and assume an expected rate of return on assets of 7.25% (as well as the discount rate shown and 5.00% lump sum conversion rate).

The information presented in this letter is based on the most recent actuarial valuation reports as of January 1, 2008. The projections reflect the employee and financial data which were provided by Big Rivers Electric Corporation and the trustee, respectively, and the actuarial assumptions, methods and plan provisions described in the actuarial reports, except as noted above. *Actual experience could differ from these assumptions and may produce results that differ materially and significantly from these projections.*

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures, using assumptions that we believe reasonably estimate the anticipated experience of the plan. The calculations reported are consistent with our understanding of the provisions of FAS Nos. 87, 88, 132 and 158. I am a member of the American Academy of Actuaries and am qualified to render the enclosed actuarial opinion.

Please let me know if you have any questions or need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Staci James".

Staci James, F.S.A.

Copy: Anne Dawson

Enclosure

**The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.**

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## Big Rivers Electric Corporation Retirement Plans FAS 158 Disclosure

	Bargaining		Salaried	
	2008	2007	2008	2007
<b>Change in benefit obligation</b>				
Benefit obligation at end of prior year	4,367,370	4,131,337	15,521,908	13,332,591
Service cost	160,367	132,634	911,339	825,152
Interest cost	270,734	239,878	949,634	818,300
Participant contributions (lump sum repayment)	-	-	317,731	-
Plan amendments	-	-	-	-
Acquisitions/divestitures	-	-	-	-
Exchange rate changes	-	-	-	-
Curtailments	-	-	-	-
Settlements	-	-	-	-
Special termination benefits	-	-	-	-
Benefits paid	(210,307)	(17,612)	(37,925)	(106,105)
Actuarial (gain) or loss	263,571	(118,867)	1,738,431	651,970
Benefit obligation at end of year	4,851,735	4,367,370	19,401,118	15,521,908
<b>Change in plan assets</b>				
Fair value of plan assets at end of prior year	4,729,898	3,942,766	17,089,607	12,473,190
Actual return on plan assets	(1,157,478)	252,166	(3,936,132)	753,593
Acquisitions/divestitures	-	-	-	-
Settlements	-	-	-	-
Employer contributions	500,000	552,578	3,000,000	3,968,929
Participant contributions (lump sum repayment)	-	-	317,731	-
Benefits paid	(210,307)	(17,612)	(37,925)	(106,105)
Administrative expenses	-	-	-	-
Exchange rate changes	-	-	-	-
Fair value of plan assets at end of year	3,862,113	4,729,898	16,433,281	17,089,607
<b>Funded status</b>				
<b>Funded status</b>	<b>(989,622)</b>	<b>362,528</b>	<b>(2,967,837)</b>	<b>1,567,699</b>
Employer contributions between measurement date and fiscal year-end	-	-	-	-
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
<b>Amounts recognized in the statement of financial position consist of</b>				
Noncurrent assets	-	362,528	-	1,567,699
Current liabilities	-	-	-	-
Noncurrent liabilities	(989,622)	-	(2,967,837)	-
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
<b>Amounts not yet reflected in net periodic benefit cost and included in accumulated other comprehensive income</b>				
Transition obligation asset (obligation)	-	-	-	-
Prior service credit (cost)	(62,810)	(76,012)	(15,179)	(20,791)
Accumulated gain (loss)	(2,584,148)	(854,053)	(10,641,594)	(4,007,217)
<b>Accumulated other comprehensive income (AOCI)</b>	<b>(2,646,958)</b>	<b>(930,065)</b>	<b>(10,656,773)</b>	<b>(4,028,008)</b>
Cumulative employer contributions in excess of net periodic benefit cost	1,657,336	1,292,593	7,688,936	5,595,707
Net amount recognized in statement of financial position	(989,622)	362,528	(2,967,837)	1,567,699
<b>Additional year-end information for pension plans with accumulated benefit obligations in excess of plan assets</b>				
Projected benefit obligation	-	-	-	-
Accumulated benefit obligation	-	-	-	-
Fair value of plan assets	-	-	-	-
<b>Components of net periodic benefit cost</b>				
Service cost	160,367	132,634	911,339	825,152
Interest cost	270,734	239,878	949,634	818,300
Expected return on plan assets	(339,040)	(283,150)	(1,177,245)	(884,291)
Amortization of prior service cost	13,202	13,202	5,612	5,612
Amortization of transition (asset) or obligation	-	-	-	-
Amortization of actuarial (gain) or loss	29,994	49,400	217,431	236,077
Net periodic benefit cost	135,257	151,964	906,771	1,000,850
Additional (gain) or loss recognized due to:				
Curtailment	-	-	-	-
Settlement	-	-	-	-

## Big Rivers Electric Corporation Retirement Plans FAS 158 Disclosure

	<u>Bargaining</u>		<u>Salaried</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Other changes recognized in other comprehensive income</b>				
Prior service cost arising during period	-	N/A	-	N/A
Net loss or (gain) arising during period	1,760,089	N/A	6,851,808	N/A
Amortization of prior service (cost)/credit	(13,202)	N/A	(5,612)	N/A
Amortization of gain or (loss)	(29,994)	N/A	(217,431)	N/A
Total recognized in other comprehensive income	1,716,893	N/A	6,628,765	N/A
<b>Estimated amounts that will be amortized from accumulated other comprehensive income over the next fiscal year</b>				
Amortization of transition obligation (asset)	-	N/A	-	N/A
Amortization of prior service cost (credit)	13,202	N/A	5,612	N/A
Amortization of net (gain) loss	157,699	N/A	669,860	N/A
<b>Weighted-average assumptions used to determine benefit obligations as of December 31</b>				
Discount rate	6.38%	6.25%	6.38%	6.25%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.00%	5.75%	5.00%	5.75%
<b>Weighted-average assumptions used to determine net periodic benefit cost for fiscal year ended December 31</b>				
Discount rate	6.25%	5.75%	6.25%	5.75%
Expected long-term rate of return on plan assets	7.25%	7.25%	7.25%	7.25%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%
Lump sum conversion rate	5.75%	5.75%	5.75%	5.75%
<b>Expected benefit payments for fiscal year beginning in:</b>				
2009	194,814		896,805	
2010	184,713		1,675,487	
2011	202,345		1,460,914	
2012	577,526		2,203,447	
2013	336,630		3,374,686	
2014-2018	2,733,883		9,570,477	

**BIG RIVERS' RESPONSE TO PSC THIRD DATA REQUEST ITEM 12c) PSC CASE NO. 2009-00040  
SCHEDULE OF DEFINED BENEFIT PENSION PLAN EXPENSE, CONTRIBUTIONS, AND FUNDED STATUS  
1999 - 2008**

	Year	Annual Expense	Annual Contributions	Date	Plan Assets	Projected Benefit Obligation (PBO)	Assets Over (Under) PBO	Funded Status Assets as % of PBO
<b>Salaried</b>	2009	1,672,000	1,593,196	12/31/08	16,433,281	19,401,118	(2,967,837)	84.70%
	2008	906,771	3,000,000	01/01/08	17,089,607	16,045,901	1,043,706	106.50%
	2007	1,000,850	3,968,929	01/01/07	12,473,190	14,507,382	(2,034,192)	85.98%
	2006	940,851	3,458,858	01/01/06	9,266,348	12,725,206	(3,458,858)	72.82%
	2005	945,943	920,719	01/01/05	9,050,087	12,655,921	(3,605,834)	71.51%
	2004	772,959	843,249	01/01/04	7,383,914	10,158,390	(2,774,476)	72.69%
	2003	825,305	823,451	01/01/03	6,116,787	9,138,598	(3,021,811)	66.93%
	2002	612,474	808,758	01/01/02	5,717,093	7,600,680	(1,883,587)	75.22%
	2001	584,340	973,591	01/01/01	4,643,874	6,773,891	(2,130,017)	68.56%
	2000	411,070	0	01/01/00	4,325,350	5,300,430	(975,080)	81.60%
1999	434,265	0	01/01/99	6,048,745	6,258,642	(209,897)	96.65%	
<b>Bargaining</b>	2009	367,000	336,162	12/31/08	3,862,113	4,851,735	(989,622)	79.60%
	2008	135,257	500,000	01/01/08	4,729,898	4,385,226	344,672	107.86%
	2007	151,964	552,578	01/01/07	3,942,766	4,209,035	(266,269)	93.67%
	2006	225,835	1,225,507	01/01/06	2,602,044	3,827,551	(1,225,507)	67.98%
	2005	212,215	0	01/01/05	2,932,380	3,928,227	(995,847)	74.65%
	2004	181,536	0	01/01/04	2,722,169	3,307,188	(585,019)	82.31%
	2003	169,902	0	01/01/03	2,522,879	2,897,839	(374,960)	87.06%
	2002	122,694	0	01/01/02	2,923,031	3,025,791	(102,760)	96.60%
	2001	97,701	0	01/01/01	2,712,193	2,715,641	(3,448)	99.87%
	2000	41,987	0	01/01/00	2,701,920	2,364,505	337,415	114.27%
1999	43,456	0	01/01/99	3,956,171	2,913,397	1,042,774	135.79%	
<b>Total</b>	2009	2,039,000	1,929,358	12/31/08	20,295,394	24,252,853	(3,957,459)	83.68%
	2008	1,042,028	3,500,000	01/01/08	21,819,505	20,431,127	1,388,378	106.80%
	2007	1,152,814	4,521,507	01/01/07	16,415,956	18,716,417	(2,300,461)	87.71%
	2006	1,166,686	4,684,365	01/01/06	11,868,392	16,552,757	(4,684,365)	71.70%
	2005	1,158,158	920,719	01/01/05	11,982,467	16,584,148	(4,601,681)	72.25%
	2004	954,495	843,249	01/01/04	10,106,083	13,465,578	(3,359,495)	75.05%
	2003	995,207	823,451	01/01/03	8,639,666	12,036,437	(3,396,771)	71.78%
	2002	735,168	808,758	01/01/02	8,640,124	10,626,471	(1,986,347)	81.31%
	2001	682,041	973,591	01/01/01	7,356,067	9,489,532	(2,133,465)	77.52%
	2000	453,057	0	01/01/00	7,027,270	7,664,935	(637,665)	91.68%
1999	477,721	0	01/01/99	10,004,916	9,172,039	832,877	109.08%	

**NOTE: 2009 Annual Expense is Mercer's estimate 01/16/09, and 2009 Contributions are Big Rivers' pro forma amounts.**

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 13)** Refer to Big Rivers' Application, Exhibit 46, Seelye-2, Schedule 1.11. On  
2 this schedule, Big Rivers calculates a net decrease to its test year cash flows of  
3 \$18,889,357 for changes in non-tariffed energy sales. The adjustment is made to  
4 accounts 447.171-447.299, 456, 555, 557 and 565.

5 a. Provide copies of the workpapers that were created to develop the  
6 adjustments to each of these accounts. These workpapers shall show all calculations,  
7 state all assumptions used to make the calculations and state the basis for each  
8 assumption.

9 b. Provide the monthly general ledger balances for each month of the  
10 test year for each account included in this adjustment. Reconcile the annual totals for  
11 each account included on this analysis to the account totals shown in general ledger  
12 provided in Big Rivers' response to Commission Staff's First Data Request, Item 19 a.

13 c. Allocate or assign the impact of the adjustments proposed on  
14 Schedule 1.11 to each month in the analysis provided in response to Item b. above.

15 d. For each month subsequent to the end of the test year, provide the  
16 actual general ledger balances for each account included in Big Rivers' adjustment.  
17 Compare these balances to the adjusted monthly balances provided in response to Item c.  
18 above. Continually update this response, on a monthly basis, as the information becomes  
19 available.

20  
21 **Response)** a. See attached workpapers. Also provided is a CD containing the  
22 electronic Excel file with formulas intact that was used to prepare the attached  
23 workpapers.

24 b. The requested information is attached hereto as Item 13 b.

25 c. The requested information is attached hereto as Item 13 c.

26 d. The requested information is attached hereto as Item 13 d.

27  
28 **Witness)** C. William Blackburn  
29  
30  
31  
32  
33

**BIG RIVERS ELECTRIC CORPORATION**  
**TRIAL BALANCE - STATUS QUO RATE CASE**  
**PSC THIRD DATA REQUEST ITEM 13a.**

ACCOUNT	DESCRIPTION	TOTAL	STATUS QUO	Variance	
		Historical Year	RATE CASE	Proforma	
447.101	SALES FOR RESALE-RUS-KE-RURAL	(42,881,873.31)	(43,418,788.00)	(536,914.69)	Mbr Rev
447.110	SALES FOR RESALE-RUS-KE ROLL COATER, INC	(754,834.44)	(774,816.00)	(19,981.56)	Mbr Rev
447.112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492.35)	(8,469,445.00)	(204,952.65)	Mbr Rev
447.113	SALES FOR RESALE-RUS-KE-DOMTAR	(6,065,611.28)	(6,210,497.00)	(144,885.72)	Mbr Rev
447.114	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,389.95)	(5,886,750.00)	(146,360.05)	Mbr Rev
447.117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856.13)	(63,970.00)	7,886.13	Mbr Rev
447.118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,965.64)	(454,023.00)	(174,057.36)	Mbr Rev
447.119	SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206.06)		312,206.06	Mbr Rev
447.124	SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079.41)	(1,019,606.00)	(23,526.59)	Mbr Rev
447.125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803.03)		9,803.03	Mbr Rev
447.126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(345,324.39)	(353,854.00)	(8,529.61)	Mbr Rev
447.127	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL S.H. DOCK	0.00	(816,360.00)	(816,360.00)	Mbr Rev
447.131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(15,843.23)	(16,061.00)	(217.77)	Mbr Rev
447.132	SALES FOR RESALE-RUS-ALLIED RESOURCES	(1,053,008.10)	(1,079,117.00)	(26,108.90)	Mbr Rev
447.133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(75,564.98)	(77,179.00)	(1,614.02)	Mbr Rev
447.134	SALES FOR RESALE-RUS-KE-KMMC, L.L.C.	(140,705.20)	(40,824.00)	99,881.20	Mbr Rev
447.135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661.33)	(2,140,350.00)	(49,688.67)	Mbr Rev
447.137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724.30)	(1,002,196.00)	7,528.30	Mbr Rev
447.138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,016.56)	(364,512.00)	25,504.56	Mbr Rev
447.139	SALES FOR RESALE-RUS-KE-DOTIKI #3	(168,553.61)	(170,527.00)	(1,973.39)	Mbr Rev
447.140	SALES FOR RESALE-RUS-MC-RURAL	(17,008,862.39)	(17,156,022.00)	(147,159.61)	Mbr Rev
447.151	SALES FOR RESALE-RUS-JP-RURAL	(24,405,825.80)	(24,753,633.00)	(347,807.20)	Mbr Rev
447.153	SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082.43)	(904,011.00)	(22,928.57)	Mbr Rev
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400.00)		143,400.00	Arbitrage Rev
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080.00)		1,068,080.00	Arbitrage Rev
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135.00)		153,135.00	Arbitrage Rev
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012.00)		399,012.00	Arbitrage Rev
447.191	SALES FOR RESALE-RUS-CENTURY/ALCAN	(56,396,797.34)	(60,432,623.00)	(4,035,825.66)	Arbitrage Rev
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,623.80)	369,036.00	1,386,659.80	Arbitrage Rev
447.201	SALES FOR RESALE-OTHER-CINERGY	0.00		0.00	Arbitrage Rev
447.215	SALES FOR RESALE-OTHER-TVA	(2,031,270.94)		2,031,270.94	Arbitrage Rev
447.230	SALES FOR RESALE-OTHER-SIGECO	0.00		0.00	Arbitrage Rev
447.235	SALES FOR RESALE-OTHER-LEM	(5,146,498.55)		5,146,498.55	Arbitrage Rev
447.237	SALES FOR RESALE-OTHER-LG&E/KU	(14,667.70)		14,667.70	Arbitrage Rev
447.240	SALES FOR RESALE-OTHER-LG&E	0.00		0.00	Arbitrage Rev
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532.00)		788,532.00	Arbitrage Rev
447.242	SALES FOR RESALE-OTHER-MISO	(6,631,871.76)		6,631,871.76	Arbitrage Rev
447.244	SALES FOR RESALE-OTHER-PJM	(3,375,630.99)		3,375,630.99	Arbitrage Rev
447.255	SALES FOR RESALE-OTHER-OTHER MARKET SALES**	(4,768,225.00)	(13,804,879.00)	(9,036,654.00)	Arbitrage Rev
447.270	SALES FOR RESALE-OTHER-LEM	0.00		0.00	Arbitrage Rev
447.275	SALES FOR RESALE-OTHER-CONTINENTAL POWER	0.00		0.00	Arbitrage Rev
447.280	SALES FOR RESALE-OTHER-N P ENERGY INC	0.00		0.00	Arbitrage Rev
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159.25)		4,498,159.25	Arbitrage Rev
447.291	SALES FOR RESALE-OTHER-DUKE	0.00		0.00	Arbitrage Rev
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325.00)		287,325.00	Arbitrage Rev
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529.00)		3,796,529.00	Arbitrage Rev
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,951.50)		5,053,951.50	Arbitrage Rev
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905.00)		9,905.00	Arbitrage Rev
454.000	RENT FROM ELECTRIC PROPERTY	0.00		0.00	
456.000	OTHER ELECTRIC REVENUES	0.00		0.00	
456.100	OTHER ELEC REV-POWER SUPPLY	(2,106,886.78)	(7,457,496.00)	(5,350,609.22)	
456.101	OTHER ELEC REV-KENERGY	(2,450,069.24)	(2,483,172.00)	(33,102.76)	Oth EI Rev
456.160	OTHER ELEC REV-SIPC	(25,517.81)		25,517.81	Oth EI Rev
456.190	OTHER ELEC REV-HEREC	0.00		0.00	Oth EI Rev
456.193	OTHER ELEC REV-DOMTAR COGEN	(329,684.49)	(398,064.00)	(68,379.51)	Oth EI Rev
456.200	OTHER ELEC REV-ENRON POWER MARKETING	0.00		0.00	Oth EI Rev
456.201	OTHER ELEC REV-CINERGY	0.00		0.00	Oth EI Rev
456.208	OTHER ELEC REV-SOUTHERN ENERGY	0.00		0.00	Oth EI Rev
456.214	OTHER ELEC REV-AQUILA	0.00		0.00	Oth EI Rev
456.216	OTHER ELEC REV-CORAL POWER, LLC	0.00		0.00	Oth EI Rev
456.218	OTHER ELEC REV-POWER CO OF AMERICA	0.00		0.00	Oth EI Rev
456.219	OTHER ELEC REV-FEDERAL ENERGY	0.00		0.00	Oth EI Rev
456.220	OTHER ELEC REV-HMP&L	(21,480.00)	(42,000.00)	(20,520.00)	Oth EI Rev
456.225	OTHER ELEC REV-RAINBOW	0.00		0.00	Oth EI Rev
456.230	OTHER ELEC REV-SIGECO	0.00		0.00	Oth EI Rev
456.235	OTHER ELEC REV-SONAT	0.00		0.00	Oth EI Rev
456.240	OTHER ELEC REV-LG&E	0.00		0.00	Oth EI Rev
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00		0.00	Oth EI Rev
456.255	OTHER ELEC REV-RELIANT	0.00		0.00	Oth EI Rev

**BIG RIVERS ELECTRIC CORPORATION  
TRIAL BALANCE - STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

ACCOUNT	DESCRIPTION	TOTAL Historical Year	STATUS QUO RATE CASE Proforma	Variance	
456.270	OTHER ELEC REV-LEM	(5,000,000.00)	(5,000,000.00)	0.00	Oth EI Rev
456.272	OTHER ELEC REV-LEM -- TVA AGREEMENT	0.00		0.00	Oth EI Rev
456.290	OTHER ELEC REV-LOUIS DREYFUS ELEC	0.00		0.00	Oth EI Rev
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00		0.00	Oth EI Rev
456.292	OTHER ELEC REV-MORGAN STANLEY CAP GRP	0.00		0.00	Oth EI Rev
456.293	OTHER ELEC REV-WILLIAMS ENERGY SERV CO	0.00		0.00	Oth EI Rev
456.294	OTHER ELEC REV-COLUMBIA	0.00		0.00	Oth EI Rev
456.295	OTHER ELEC REV-DYNEGY	0.00		0.00	Oth EI Rev
555.110	PURCHASED POWER-SEPA	5,736,396.09	5,933,911.00	197,514.91	Oth Pwr Supply
555.125	PURCHASED POWER-NP ENERGY	0.00		0.00	Oth Pwr Supply
555.130	PURCHASED POWER-HEREC	0.00		0.00	Oth Pwr Supply
555.135	PURCHASED POWER-LG&E MARKETING	99,691,737.85	95,479,560.00	(4,212,177.85)	Oth Pwr Supply
555.141	PURCHASED POWER-ENERGY AUTHORITY	2,740.00		(2,740.00)	Oth Pwr Supply
555.142	PURCHASED POWER-MISO	43,497.22		(43,497.22)	Oth Pwr Supply
555.150	PURCHASED POWER-HMP&L STATION TWO	0.00		0.00	Oth Pwr Supply
555.152	PURCHASED POWER-HMP&L-CLEAN AIR	0.00		0.00	Oth Pwr Supply
555.155	PURCHASED POWER-MARKET***	2,030.00	3,480,000.00	3,477,970.00	Oth Pwr Supply
555.170	PURCHASED POWER-SIGECO	0.00		0.00	Oth Pwr Supply
555.177	PURCHASED POWER-SIPC	999,649.00	3,840,900.00	2,841,251.00	Oth Pwr Supply
555.180	PURCHASED POWER-LG&E	0.00		0.00	Oth Pwr Supply
555.183	PURCHASED POWER-ASSOC ELEC COOP	3,789.00		(3,789.00)	Oth Pwr Supply
555.187	PURCHASED POWER-CARGILL POWER MKT	176,355.00		(176,355.00)	Oth Pwr Supply
555.188	PURCHASED POWER-RELIANT	1,782,316.27	1,078,800.00	(703,516.27)	Oth Pwr Supply
555.192	PURCHASED POWER-MORGAN STANLEY	2,488,680.00		(2,488,680.00)	Oth Pwr Supply
555.193	PURCHASED POWER-DOMTAR GREEN	483,230.00	481,800.00	(1,430.00)	Oth Pwr Supply
555.194	PURCHASED POWER-FORTIS	1,022,537.79		(1,022,537.79)	Oth Pwr Supply
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	4,755.00		(4,755.00)	Oth Pwr Supply
555.198	PURCHASED POWER-CONSTELLATION ENERGY	24,477.00		(24,477.00)	Oth Pwr Supply
557.110	OTHER EXP--POWER SUPPLY-ARBITRAGE	3,499,776.82	8,879,475.22	5,379,698.40	Oth Pwr Supply
557.111	OTHER EXP--POWER SUPPLY	185,271.20	0.00	(185,271.20)	Oth Pwr Supply
765.100	TRANSMISSION OF ELECTRICITY BY OTHERS	2,964,905.58	2,562,000.00	(402,905.58)	Trans Op
NET MARGIN		(99,364,393.25)	(82,685,292.78)	16,679,100.47	
=====					
** Account #447.255 was used for all pro forma market sales since actual customers are unknown					
*** Account #555.188 was used for all pro forma market purchases since actual suppliers are unknown					
	Mbr Revenue	(112,962,283.92)	(115,172,541.00)	(2,210,257.08)	
	Arbitrage Revenue	(95,580,614.83)	(73,868,466.00)	21,712,148.83	
	Other Revenue	(9,933,638.32)	(15,380,732.00)	(5,447,093.68)	
	Other Power Supply	112,462,190.22	110,294,971.00	(2,167,219.22)	5,194,427
	Other Expenses	3,685,048.02	8,879,475.22	5,194,427.20	
	Trans Op	2,964,905.58	2,562,000.00	(402,905.58)	13,694,930
	Margin Reduction	(99,364,393.25)	(82,685,292.78)	16,679,100.47	
		13,597,890.67	32,487,248.22	18,889,357.55	

**BIG RIVERS ELECTRIC CORPORATION**  
**PSC THIRD DATA REQUEST ITEM 13a.**

DR/ ACCOUNT			TOTAL
CR NO.		DESCRIPTION	
<b>PRO FORMA -- ELECTRIC REVENUES</b>			
<b><u>INCOME STATEMENT ENTRIES:</u></b>			
DR	142.100	Customer Accounts Receivable-Electric	7,442,000
DR	173.100	Accrued Utility Revenue -- LEM Transmission	0
DR	253.350	Deferred Credit -- Century Excess Reactive Power Pymt	48,300
DR	253.360	Deferred Credit -- Alcan Excess Reactive Power Pymt	34,872
DR	447.193	Domtar Cogeneration Backup Pwr Revenue	398,064
DR	557.110	Transmission Expense -- Arbitrage	7,457,496
CR	456.101	Transmission Service Revenue - LEM/Kenergy	(2,483,172)
CR	456.193	Transmission Service Revenue - Domtar Backup Pwr	(398,064)
CR	456.220	Transmission Service Revenue -- Other	(42,000)
CR	456.270	Transmission Service Revenue -- LEM (Contract--Booked)	(5,000,000)
CR	565.100	Transmission Service Revenue -- LEM-TVA Transmission	0
CR	456.100	Total Transmission Service Revenue -- Arbitrage	(7,457,496)
<b>GENERATION-BASED ANCILLARY REVENUE:</b>			
DR	142.100	Customer Accounts Receivable-Electric	205,800
CR	557.111	Other Expense - Power Supply	(205,800)
<b>SMELTER TIER 3 TRANSMISSION PAYABLE TO LEM:</b>			
DR	412.000	Total Smelter Tier 3 Transmission Payable to LEM	658,320
CR	232.700	Accounts Payable-LG&E Lease	(658,320)
<b>DOMTAR COGENERATION BACKUP -- ANCILLARIES PAYABLE TO LE</b>			
DR	447.193	Total Domtar Cogen. Bkup - Ancillaries Pay. to LEM	240,720
CR	232.700	Accounts Payable-LG&E Lease	(240,720)
<b>GENERATION-BASED ANCILLARIES PAYABLE TO LEM:</b>			
DR	557.111	Other Expense - Power Supply	205,800
CR	232.301	Accounts Payable-Purchased Power	(205,800)

**BIG RIVERS ELECTRIC CORPORATION  
PSC THIRD DATA REQUEST ITEM 13a.**

<b>DR/ CR</b>	<b>ACCOUNT NO.</b>	<b>DESCRIPTION</b>	<b>TOTAL</b>
<b>PRO FORMA - PURCHASED POWER</b>			
<b><u>INCOME STATEMENT ENTRIES:</u></b>			
DR	555.110	Total SEPA Power Purchases	5,933,911
DR	555.177	Total Market -- Purchases SIPC	3,840,900
DR	555.188	Total Market -- Purchases Hourly	3,480,000
DR	555.193	Domtar Green Power Purchases	481,800
DR	555.188	Total Domtar Cogen. Backup - Purchased Pwr	1,078,800
DR	555.135	LEM Power Purchases	95,299,560
DR	555.135	Energy Imbalance-LEM Penalty-Arbitrage Purchases	180,000
DR	557.110	CFC Letter of Credit Facility Fee (ACES)	76,360
DR	186.200	Deferred Debit-SEPA Energy Usage	0
CR	232.301	Accounts Payable-Purchased Power	(110,371,331)
DR	557.110	Load Curtailment - Commonwealth	0
CR	142.100	Customer Accounts Receivable-Electric	0
DR	565.100	TVA Transmission Reservation	2,562,000
CR	232.100	Vouchers Payable-General Fund	(2,562,000)
DR	557.110	Other Exp-Power Supply-Arbitrage	1,345,619
CR	232.100	Vouchers Payable-General Fund	(1,345,619)

**BIG RIVERS ELECTRIC CORPORATION  
ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

**Annual**

**MEMBER SALES - RATES:**

RURALS:

Demand (\$/KW)	\$7.370
Energy (\$/MWh)	\$20.400

INDUSTRIALS:

Demand (\$/KW)	\$10.150
Energy (\$/MWh)	\$13.715

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

	<b>(Units)</b>	<b>Annual Total</b>
<b>MEMBER SALES - DEMAND BILLING UNITS:</b>		
<b>RURALS:</b>		
Kenergy	(KW)	2,573,500
Jackson Purchase	(KW)	1,470,700
Meade County	(KW)	1,038,400
		-----
Total Rural Demand Billing Units	(KW)	5,082,600
		=====
<b>INDUSTRIALS:</b>		
Accuride	(KW)	67,400
Alcoa Automotive	(KW)	4,200
Aleris International (formerly Commonwealth Alum)	(KW)	333,000
Allied Resources	(KW)	69,500
Armstrong Coal (formerly Ohio Co. Coal)	(KW)	30,900
Armstrong Coal S.H. Dock (new)	(KW)	48,000
Dyson Creek Mine	(KW)	1,200
Domtar Paper Co.	(KW)	324,000
Dotiki #3-Webster	(KW)	8,800
Hopkins County Coal	(KW)	4,500
KB Alloys	(KW)	24,800
Kimberly-Clark	(KW)	432,900
KMMC, L.L.C.	(KW)	2,400
Patriot Coal	(KW)	62,500
Roll Coater, Inc.	(KW)	47,800
Tyson Foods	(KW)	121,700
Valley Grain	(KW)	23,200
Shell Oil	(KW)	61,800
		-----
Total Industrial Demand Billing Units	(KW)	1,668,600
		=====
Total System Demand Billing Units	(KW)	6,751,200
		=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

		<b>Annual Total</b>
<b>MEMBER SALES - ENERGY BILLING UNITS:</b>		
	<b>(Units)</b>	
<b>RURALS:</b>		
Kenergy	(KWH)	1,198,632,000
Jackson Purchase	(KWH)	682,087,000
Meade County	(KWH)	465,834,000
		-----
Total Rural Energy Billing Units	(KWH)	2,346,553,000
		=====
<b>INDUSTRIALS:</b>		
Accuride	(KWH)	24,462,000
Alcoa Automotive	(KWH)	1,556,000
Aleris International (formerly Commonwealth Alum)	(KWH)	182,778,000
Allied Resources	(KWH)	27,247,000
Armstrong Coal (formerly Ohio Co. Coal)	(KWH)	10,236,000
Armstrong Coal S.H. Dock (new)	(KWH)	24,000,000
Dyson Creek Mine	(KWH)	283,000
Domtar Paper Co.	(KWH)	213,044,000
Dotiki #3-Webster	(KWH)	5,921,000
Hopkins County Coal	(KWH)	2,297,000
KB Alloys	(KWH)	7,447,000
Kimberly-Clark	(KWH)	297,157,000
KMMC, L.L.C.	(KWH)	1,200,000
Patriot Coal	(KWH)	26,819,000
Roll Coater, Inc.	(KWH)	21,119,000
Tyson Foods	(KWH)	65,993,000
Valley Grain	(KWH)	9,408,000
Shell Oil	(KWH)	20,178,000
		-----
Total Industrial Energy Billing Units	(KWH)	941,145,000
		=====
Total System Energy Billing Units	(KWH)	3,287,698,000
		=====
		63.24%
		77.26%
		66.71%

**BIG RIVERS ELECTRIC CORPORATION  
ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
	<b>\$</b>
<b>MEMBER SALES - BASE REVENUE:</b>	
RURALS:	
Kenergy	43,418,788
Jackson Purchase	24,753,633
Meade County	17,156,022
	-----
Total Rural Base Revenue	85,328,443
	=====
INDUSTRIALS:	
Accuride	1,019,606
Alcoa Automotive	63,970
Aleris International (formerly Commonwealth Alum)	5,886,750
Allied Resources	1,079,117
Armstrong Coal (formerly Ohio Co. Coal)	454,023
Armstrong Coal S.H. Dock (new)	816,360
Dyson Creek Mine	16,061
Domtar Paper Co.	6,210,497
Dotiki #3-Webster	170,527
Hopkins County Coal	77,179
KB Alloys	353,854
Kimberly-Clark	8,469,445
KMMC, L.L.C.	40,824
Patriot Coal	1,002,196
Roll Coater, Inc.	774,816
Tyson Foods	2,140,350
Valley Grain	364,512
Shell Oil	904,011
	-----
Total Industrial Base Revenue	29,844,098
	=====
Total System Base Revenue	115,172,541
	=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

**MEMBER SALES - POWER FACTOR PENALTY  
 (ASSUME NO POWER FACTOR PENALTY REVENUE)**

**Annual  
 Total**

**\$**

RURALS:

Kenergy	0
Jackson Purchase	0
Meade County	0
	-----
Total Rural Power Factor Penalty	0
	=====

INDUSTRIALS:

Accuride	0
Alcoa Automotive	0
Aleris International (formerly Commonwealth Alum)	0
Allied Resources	0
Armstrong Coal (formerly Ohio Co. Coal)	0
Armstrong Coal S.H. Dock (new)	0
Dyson Creek Mine	0
Domtar Paper Co.	0
Dotiki #3-Webster	0
Hopkins County Coal	0
KB Alloys	0
Kimberly-Clark	0
KMMC, L.L.C.	0
Patriot Coal	0
Roll Coater, Inc.	0
Tyson Foods	0
Valley Grain	0
Shell Oil	0
	-----
Total Industrial Power Factor Penalty	0
	=====
Total System Power Factor Penalty	0
	=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
	<b>\$</b>
<b>MEMBER SALES - DISCOUNT ADJUSTMENT</b>	
<i>(ENDED 9/01/08)</i>	
 RURALS:	
Kenergy	0
Jackson Purchase	0
Meade County	0
	-----
Total Rural Discount Adjustment	0
	=====
 INDUSTRIALS:	
Accuride	0
Alcoa Automotive	0
Aleris International (formerly Commonwealth Alum)	0
Allied Resources	0
Armstrong Coal (formerly Ohio Co. Coal)	0
Armstrong Coal S.H. Dock (new)	0
Dyson Creek Mine	0
Domtar Paper Co.	0
Dotiki #3-Webster	0
Hopkins County Coal	0
KB Alloys	0
Kimberly-Clark	0
KMMC, L.L.C.	0
Patriot Coal	0
Roll Coater, Inc.	0
Tyson Foods	0
Valley Grain	0
Shell Oil	0
	-----
Total Industrial Discount Adjustment	0
	=====
Total System Discount Adjustment	0
	=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
	<b>\$</b>
<b>MEMBER SALES - TOTAL REVENUE:</b>	
 RURALS:	
Kenergy	43,418,788
Jackson Purchase	24,753,633
Meade County	17,156,022
	-----
Total Rural Revenue	85,328,443
	=====
 INDUSTRIALS:	
Accuride	1,019,606
Alcoa Automotive	63,970
Aleris International (formerly Commonwealth Alum)	5,886,750
Allied Resources	1,079,117
Armstrong Coal (formerly Ohio Co. Coal)	454,023
Armstrong Coal S.H. Dock (new)	816,360
Dyson Creek Mine	16,061
Domtar Paper Co.	6,210,497
Dotiki #3-Webster	170,527
Hopkins County Coal	77,179
KB Alloys	353,854
Kimberly-Clark	8,469,445
KMMC, L.L.C.	40,824
Patriot Coal	1,002,196
Roll Coater, Inc.	774,816
Tyson Foods	2,140,350
Valley Grain	364,512
Shell Oil	904,011
	-----
Total Industrial Revenue	29,844,098
	=====
Total System Revenue	115,172,541
	=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

<b>MEMBER SALES - MILLS/KWH:</b>	<b>(Units)</b>	<b>Annual Total</b>
<b>RURALS:</b>		
Kenergy	(MILLS)	36.22
Jackson Purchase	(MILLS)	36.29
Meade County	(MILLS)	36.83
		-----
Total Rural Revenue	(MILLS)	36.36
		=====
<b>INDUSTRIALS:</b>		
Accuride	(MILLS)	41.68
Alcoa Automotive	(MILLS)	41.11
Aleris International (formerly Commonwealth Alum)	(MILLS)	32.21
Allied Resources	(MILLS)	39.60
Armstrong Coal (formerly Ohio Co. Coal)	(MILLS)	44.36
Armstrong Coal S.H. Dock (new)	(MILLS)	34.02
Dyson Creek Mine	(MILLS)	56.75
Domtar Paper Co.	(MILLS)	29.15
Dotiki #3-Webster	(MILLS)	28.80
Hopkins County Coal	(MILLS)	33.60
KB Alloys	(MILLS)	47.52
Kimberly-Clark	(MILLS)	28.50
KMMC, L.L.C.	(MILLS)	34.02
Patriot Coal	(MILLS)	37.37
Roll Coater, Inc.	(MILLS)	36.69
Tyson Foods	(MILLS)	32.43
Valley Grain	(MILLS)	38.74
Shell Oil	(MILLS)	44.80
		-----
Total Industrial Revenue	(MILLS)	31.71
		=====
Total System Revenue	(MILLS)	35.03
		=====

**BIG RIVERS ELECTRIC CORPORATION  
 ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
 PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
<b>Domtar -- Cogeneration Backup Power Agreement:</b>	
Energy Sales -- MWH (Backup & Replacement Power)	0
Sales Price	0
	-----
Total Energy Sales Revenue	0
Energy Imbalance Revenue	0
Power Factor Penalty	8,748
Additional Revenue Charges: \$2.50/MWH	0
Monthly Charge	225,000
Metering & Billing Charges (G&A)	36,000
	-----
Domtar Cogeneration Backup Pwr Revenue	269,748
	=====

**BIG RIVERS ELECTRIC CORPORATION  
ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
<b>Intersystem Sales (MWH):</b>	
Arbitrage System Firm Sales (5 x 16): Smelters (Combined)	462,848
Arbitrage System Firm Sales (2 x 16): Smelters (Combined)	197,072
Arbitrage System Firm Sales (7 x 8): Smelters (Combined)	329,960
Arbitrage System Firm Sales: Smelters (Combined)	262,800
Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century)	70,800
Arbitrage Hourly Sales	362,015
	-----
Total Intersystem Sales (MWH)	1,685,495
 <b>Intersystem Sales Revenue (\$):</b>	
Arbitrage System Firm Sales (5 x 16): Smelters (Combined)	\$20,898,573
Arbitrage System Firm Sales (2 x 16): Smelters (Combined)	8,867,693
Arbitrage System Firm Sales (7 x 8): Smelters (Combined)	14,883,134
Arbitrage System Firm Sales: Smelters (Combined)	11,853,823
Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century)	3,929,400
Arbitrage Hourly Sales	13,804,879
	-----
Arbitrage -- Total Sales Revenue	\$74,237,502
Less: Transmission Revenue -- Arbitrage (see Acct. 557.110)	0
	-----
Total Intersystem Sales Revenue	\$74,237,502
	=====

<b>Arbitrage Sales Price (\$/MWh) (Firm Sales):</b>	
Arbitrage System Firm Sales (5 x 16): Smelters (Combined)	
Arbitrage System Firm Sales (2 x 16): Smelters (Combined)	
Arbitrage System Firm Sales (7 x 8): Smelters (Combined)	
Arbitrage System Firm Sales: Smelters (Combined)	
Arbitrage System Firm Sales: Century (purchased from SIPC resold to Century)	
Arbitrage Hourly Sales	



**BIG RIVERS ELECTRIC CORPORATION  
ELECTRIC REVENUES -- 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

	<b>Annual Total</b>
<b>Smelter Tier 3 Transmission Payable to LEM:</b>	
Century -- Monthly Payment	400,000
Century -- Annual Payment Accrued	258,320
34.3% of Alcan's Tier 3 Transmission	0
	-----
Total Smelter Tier 3 Transmission Payable to LEM	658,320
 <b>Domtar Backup Power -- Ancillaries Payable to LEM:</b>	
Schedule 5	120,360
Schedule 6	120,360
	-----
Total Domtar Cogen. Bkup - Ancillaries Pay. to LEM	240,720
 <b>Generation-based Ancillaries Provided by LEM:</b>	
Schedule 5	102,900
Schedule 6	102,900
	-----
	205,800

**BIG RIVERS ELECTRIC CORPORATION  
PURCHASED POWER - 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

DESCRIPTION	Account No.	TOTAL
<b><u>INCOME STATEMENT ENTRIES:</u></b>		
<b>LEM POWER PURCHASES:</b>		
Net System Purchases from LEM -- MWH Purchase Price -- \$/MWH		4,688,324
LEM Power Purchases	555.135	\$95,299,560
<b>SEPA POWER PURCHASES:</b>		
SEPA Purchases -- MWH Purchase Price -- \$/MWH		221,205
SEPA Power Purchases		\$2,802,667
SEPA FIXED PURCHASES		\$3,131,244
Total SEPA Power Purchases	555.110	\$5,933,911
SEPA (Monthly Invoiced Amount)		\$0
<b>DOMTAR GREEN POWER PURCHASES:</b>		
Domtar Purchases (Green Power)-- MWH Purchase Price -- \$/MWH		8,760
Domtar Green Power Purchases	555.193	\$481,800
<b>DOMTAR BACKUP POWER PURCHASES:</b>		
Domtar Purchases (Backup & Repl. Pwr.)-- MWH Purchase Price -- \$/MWH		0
Domtar Backup Power Purchases		\$0
Fixed Reservation Fee Payable to Reliant		\$1,078,800
Total Domtar Cogen. Backup - Purchased Pwr	555.188	\$1,078,800

**BIG RIVERS ELECTRIC CORPORATION  
PURCHASED POWER - 2009 STATUS QUO RATE CASE  
PSC THIRD DATA REQUEST ITEM 13a.**

DESCRIPTION	Account No.	TOTAL
<b><u>INCOME STATEMENT ENTRIES:</u></b>		
<b>MARKET POWER PURCHASES:</b>		
SIPC (for resale to Century) -- MWH Purchase Price -- \$/MWH		70,800
Subtotal Market -- SIPC Purchases (for resale to Century)	555.177	\$3,840,900
Market -- Purchases Hourly -- MWH Purchase Price -- \$/MWH		23,200
Subtotal Market -- Purchases Hourly	555.188	\$3,480,000
Market -- Total Purchases Hourly & SIPC -- MWH Average Purchase Price -- \$/MWH		94,000
Total Market -- Purchases Hourly & SIPC		\$7,320,900
Energy Imbalance-LEM Penalty-Arbitrage Purchases	555.135	180,000
CFC Letter of Credit Facility Fee (ACES)	557.110	76,360
Load Curtailment - Commonwealth	557.110	0
TVA Transmission Reservation	565.100	2,562,000
<b>ACES/ICE FEES &amp; OASIS TAGGING DIST. MANUALLY: EAC 149</b>		
RA 017		
ACES Power Marketing	557.110	1,259,640
ICE Fees	557.110	12,000
PJM Annual Fees	557.110	5,000
RA 017 -- ACES/ICE/PJM Fees		1,276,640
<b>Revenue Meter Cell Phone Expense Dist. Manually: EAC 637</b>		
RA 017		
Revenue Meter Cell Phones	557.110	68,979.22
RA 017 -- Revenue Meter Cell Phones		68,979





ACCOUNT	DESCRIPTION	DECEMBER			JAN			FEBRUARY			MARCH		
		PRO FORMA	2008 ACTUAL	(F)U VARIANCE	PRO FORMA	2009 ACTUAL	(F)U VARIANCE	PRO FORMA	2009 ACTUAL	(F)U VARIANCE	PRO FORMA	2009 ACTUAL	(F)U VARIANCE
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46,929.00)	(46,929.00)	0.00	(45,390.00)	(45,390.00)
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00	(14,600.00)	(14,600.00)	0.00	(15,120.00)	(15,120.00)	0.00	(12,650.00)	(12,650.00)	0.00	(15,075.00)	(15,075.00)
447.177	SALES FOR RESALE-RUS-SIPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0.00	0.00	0.00	0.00	(3,840.00)	(3,840.00)	0.00	0.00	0.00	0.00	0.00	0.00
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(17,300.00)	(17,300.00)
447.190	SALES FOR RESALE-RUS-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.191	SALES FOR RESALE-RUS-CENTURYALCAN	(4,370,204.00)	(4,965,563.01)	(595,359.01)	(7,214,328.00)	(7,062,380.76)	151,947.24	(6,547,447.00)	(6,527,252.44)	20,194.56	(5,180,031.00)	(4,676,252.79)	503,778.21
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	30,753.00	(76,114.15)	(106,867.15)	30,753.00	(29,816.83)	(60,569.83)	30,753.00	13,877.24	(16,875.76)	30,753.00	1,713.36	(29,039.64)
447.195	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.215	SALES FOR RESALE-OTHER-TVA	0.00	(22,746.72)	(22,746.72)	0.00	(22,434.14)	(22,434.14)	0.00	(76,283.58)	(76,283.58)	0.00	(278,839.56)	(278,839.56)
447.230	SALES FOR RESALE-OTHER-SIGECO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.235	SALES FOR RESALE-OTHER-LEM	0.00	(410,458.00)	(410,458.00)	0.00	(42,914.00)	(42,914.00)	0.00	(796,664.00)	(796,664.00)	0.00	0.00	0.00
447.237	SALES FOR RESALE-OTHER-LG&E/KU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00	(32,972.00)	(32,972.00)	0.00	(45,469.00)	(45,469.00)	0.00	(66,383.00)	(66,383.00)	0.00	(127,327.00)	(127,327.00)
447.242	SALES FOR RESALE-OTHER-MISO	0.00	(96,827.10)	(96,827.10)	0.00	(180,486.43)	(180,486.43)	0.00	(148,520.13)	(148,520.13)	0.00	(328,055.25)	(328,055.25)
447.243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.244	SALES FOR RESALE-OTHER-PJM	0.00	(207,693.37)	(207,693.37)	0.00	(403,401.64)	(403,401.64)	0.00	(235,698.65)	(235,698.65)	0.00	(397,060.37)	(397,060.37)
447.245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.248	SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(50,079.00)	(50,079.00)
447.255	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)	(1,534,005.00)	0.00	1,534,005.00	(1,201,942.00)	0.00	1,201,942.00	(883,865.00)	0.00	883,865.00	(1,539,932.00)	0.00	1,539,932.00
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	0.00	(12,030.00)	(12,030.00)	0.00	(104,634.00)	(104,634.00)	0.00	(195,224.00)	(195,224.00)	0.00	(302,652.50)	(302,652.50)
447.270	SALES FOR RESALE-OTHER-LEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,989.12)	(4,989.12)	0.00	0.00	0.00
447.279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	0.00	(9,860.00)	(9,860.00)	0.00	(58,860.00)	(58,860.00)	0.00	(35,430.00)	(35,430.00)	0.00	(122,619.00)	(122,619.00)
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.291	SALES FOR RESALE-OTHER-DUKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	0.00	(23,618.00)	(23,618.00)	0.00	(64,374.00)	(64,374.00)	0.00	(10,200.00)	(10,200.00)	0.00	(47,750.00)	(47,750.00)
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00	(188,686.50)	(188,686.50)	0.00	(573,806.50)	(573,806.50)	0.00	(822,009.50)	(822,009.50)	0.00	(1,706,586.00)	(1,706,586.00)
447.297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00	0.00	0.00	0.00	(1,700.00)	(1,700.00)	0.00	0.00	0.00	0.00	(64,924.00)	(64,924.00)
456.100	OTHER ELEC REV-POWER SUPPLY	(621,458.00)	(226,895.72)	394,562.28	(621,458.00)	(623,503.10)	(2,045.10)	(621,458.00)	(621,997.36)	(539.36)	(621,458.00)	(621,687.70)	(229.70)
456.101	OTHER ELEC REV-KENERGY	(206,931.00)	(204,227.13)	2,703.87	(206,931.00)	(200,734.18)	6,196.82	(206,931.00)	(195,003.21)	11,927.79	(206,931.00)	(190,340.50)	16,590.50
456.160	OTHER ELEC REV-SIPC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.175	OTHER ELEC REV-OGLETHORPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.185	OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.190	OTHER ELEC REV-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.193	OTHER ELEC REV-DOMTAR PAPER COGEN	(33,172.00)	(23,557.79)	9,614.21	(33,172.00)	(22,402.54)	10,769.46	(33,172.00)	(21,647.73)	11,524.27	(33,172.00)	(22,119.18)	11,052.82
456.195	OTHER ELEC REV-WESTERN FARMERS ELE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.200	OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.201	OTHER ELEC REV-CINERGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.220	OTHER ELEC REV-HMP&L	(3,500.00)	(3,054.00)	446.00	(3,500.00)	(4,926.00)	(1,426.00)	(3,500.00)	(3,501.00)	(1.00)	(3,500.00)	(5,259.00)	(1,759.00)
456.230	OTHER ELEC REV-SIGECO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.240	OTHER ELEC REV-LG&E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.270	OTHER ELEC REV-LEM	(416,666.63)	(416,666.63)	0.00	(416,666.67)	(416,666.67)	0.00	(416,666.67)	(416,666.67)	0.00	(416,666.67)	(416,666.67)	0.00
456.271	OTHER ELEC REV-LEM TIER 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.272	OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
456.299	OTHER ELEC REV-CARGILL-ALLIANT, LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.110	PURCHASED POWER-SEPA	459,299.00	650,716.95	191,417.95	540,146.00	877,826.70	337,680.70	724,330.00	697,900.03	(26,429.97)	826,399.00	952,414.59	126,015.59
555.130	PURCHASED POWER-HEREC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.135	PURCHASED POWER-LEM	8,753,191.00	8,518,785.21	(234,405.79)	8,760,773.00	8,268,639.62	(492,133.38)	7,525,115.00	7,668,074.89	142,959.89	7,662,322.00	8,255,581.88	593,259.88
555.136	PURCHASED POWER-LEM-ARBITRAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.137	PURCHASED POWER-LG&E/KU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.141	PURCHASED POWER-ENERGY AUTHORITY	0.00	1,890.00	1,890.00	0.00	6,667.00	6,667.00	0.00	0.00	0.00	0.00	0.00	0.00
555.142	PURCHASED POWER-MISO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.144	PURCHASED POWER-PJM INTERCONNECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,231.60	2,231.60
555.148	PURCHASED POWER-DTE ENERGYTRADING, INC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.155	PURCHASED POWER-MARKET POWER (VARIOUS) **	0.00	0.00	0.00	600,000.00	0.00	(600,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00	9,235.00	9,235.00	0.00	7,238.00	7,238.00	0.00	0.00	0.00	0.00	0.00	0.00
555.170	PURCHASED POWER-SIGECO/VECTREN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.171	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.175	PURCHASED POWER-OGLETHORPE POWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.177	PURCHASED POWER-SIPC	0.00	0.00	0.00	2,018,100.00	2,018,100.00	0.00	1,822,800.00	1,822,800.00	0.00	0.00	0.00	0.00
555.179	PURCHASED POWER-WABASH VALLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.183	PURCHASED POWER-ASSOC ELEC COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.185	PURCHASED POWER-EAST KY POWER COOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.187	PURCHASED POWER-CARGILL POWER MKT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00	0.00
555.188	PURCHASED POWER-RELIANT	89,900.00	159,870.25	69,970.25	89,900.00	103,383.75	13,483.75	89,900.00	95,165.00	5,265.00	89,900.00	99,728.00	9,828.00
555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.192	PURCHASED POWER-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.193	PURCHASED POWER-DOMTAR PAPER COGEN	40,920.00	40,920.00	0.00	40,920.00	0.00	(40,920.00)	36,960.00	36,960.00	0.00	40,920.00	40,920.00	0.00
555.194	PURCHASED POWER-FORTIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00	0.										

ACCOUNT	DESCRIPTION	APRIL			MAY			JUNE			JULY		
		PRO FORMA	ACTUAL	(F)/U VARIANCE	PRO FORMA	ACTUAL	(F)/U VARIANCE	PRO FORMA	ACTUAL	(F)/U VARIANCE	PRO FORMA	ACTUAL	(F)/U VARIANCE
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.177	SALES FOR RESALE-RUS-SIPC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.190	SALES FOR RESALE-RUS-HEREC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.191	SALES FOR RESALE-RUS-CENTURY/ALCAN	(5,034,437.00)		5,034,437.00	(5,119,426.00)		5,119,426.00		(5,034,437.00)		5,034,437.00		(5,210,332.00)
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	30,753.00		(30,753.00)	30,753.00		(30,753.00)		30,753.00		(30,753.00)		(30,753.00)
447.195	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.215	SALES FOR RESALE-OTHER-TVA	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.230	SALES FOR RESALE-OTHER-SIGECO	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.235	SALES FOR RESALE-OTHER-LEM	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.237	SALES FOR RESALE-OTHER-LG&E/KU	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.242	SALES FOR RESALE-OTHER-MISO	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.244	SALES FOR RESALE-OTHER-PJM	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.248	SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.255	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)	(2,095,551.00)		2,095,551.00	(1,375,402.00)		1,375,402.00		(758,001.00)		758,001.00		(727,935.00)
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.270	SALES FOR RESALE-OTHER-LEM	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.291	SALES FOR RESALE-OTHER-DUKE	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00		0.00	0.00		0.00		0.00		0.00		0.00
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.100	OTHER ELEC REV-POWER SUPPLY	(621,458.00)		621,458.00	(621,458.00)		621,458.00		(621,458.00)		621,458.00		(621,458.00)
456.101	OTHER ELEC REV-KENERGY	(206,931.00)		206,931.00	(206,931.00)		206,931.00		(206,931.00)		206,931.00		(206,931.00)
456.160	OTHER ELEC REV-SIPC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.175	OTHER ELEC REV-OGLETHORPE	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.185	OTHER ELEC REV-EAST KY POWER	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.185	OTHER ELEC REV-HEREC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.190	OTHER ELEC REV-DOMTAR PAPER COGEN	(33,172.00)		33,172.00	(33,172.00)		33,172.00		(33,172.00)		33,172.00		(33,172.00)
456.193	OTHER ELEC REV-WESTERN FARMERS ELE	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.195	OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.200	OTHER ELEC REV-CINERGY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.201	OTHER ELEC REV-HMP&L	(3,500.00)		3,500.00	(3,500.00)		3,500.00		(3,500.00)		3,500.00		(3,500.00)
456.220	OTHER ELEC REV-SIGECO	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.230	OTHER ELEC REV-LG&E	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.240	OTHER ELEC REV-LG&E	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.270	OTHER ELEC REV-LEM	(416,666.67)		416,666.67	(416,666.67)		416,666.67		(416,666.67)		416,666.67		(416,666.67)
456.271	OTHER ELEC REV-LEM TIER 3	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.272	OTHER ELEC REV-LEM -OTHER	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00		0.00	0.00		0.00		0.00		0.00		0.00
456.299	OTHER ELEC REV-CARGILL-ALLIANT, LLC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.110	PURCHASED POWER-SEPA	855,641.00		(855,641.00)	544,441.00		(544,441.00)		383,215.00		(383,215.00)		323,007.00
555.130	PURCHASED POWER-HEREC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.135	PURCHASED POWER-LEM	7,002,772.00		(7,002,772.00)	7,594,003.00		(7,594,003.00)		7,963,060.00		(7,963,060.00)		8,646,718.00
555.136	PURCHASED POWER-LEM-ARBITRAGE	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.137	PURCHASED POWER-LG&E/KU	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.141	PURCHASED POWER-ENERGY AUTHORITY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.142	PURCHASED POWER-MISO	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.144	PURCHASED POWER-PJM INTERCONNECTION	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.148	PURCHASED POWER-DTE ENERGYTRADING, INC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.155	PURCHASED POWER-MARKET POWER (VARIOUS) **	0.00		0.00	0.00		0.00		240,000.00		(240,000.00)		1,200,000.00
555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.170	PURCHASED POWER-SIGECO/ECTREN	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.171	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.175	PURCHASED POWER-OGLETHORPE POWER	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.177	PURCHASED POWER-SIPC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.179	PURCHASED POWER-WABASH VALLEY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.183	PURCHASED POWER-ASSOC ELEC COOP	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.185	PURCHASED POWER-EAST KY POWER COOP	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.187	PURCHASED POWER-CARGILL POWER MKT	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.188	PURCHASED POWER-RELIANT	89,900.00		(89,900.00)	89,900.00		(89,900.00)		89,900.00		(89,900.00)		89,900.00
555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.192	PURCHASED POWER-MORGAN STANLEY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.193	PURCHASED POWER-DOMTAR PAPER COGEN	39,600.00		(39,600.00)	40,920.00		(40,920.00)		39,600.00		(39,600.00)		40,920.00
555.194	PURCHASED POWER-FORTIS	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.198	PURCHASED POWER-CONSTELLATION ENERGY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
555.199	PURCHASED POWER-TENASKA POWER SERVICES	0.00		0.00	0.00		0.00		0.00		0.00		0.00
557.110	OTHER EXP-POWER SUPPLY-ARBITRAGE	733,178.00		(733,178.00)	733,178.00		(733,178.00)		752,268.00		(752,268.00)		733,178.00
557.111	OTHER EXP-POWER SUPPLY	0.00		0.00	0.00		0.00		0.00		0.00		0.00
565.100	TRANSMISSION OF ELECTRICITY BY OTHERS	213,500.00		(213,500.00)	213,500.00		(213,500.00)		213,500.00		(213,500.00)		213,500.00
	TOTAL PRO FORMA	553,628.33	0.00	(553,628.33)	1,470,139.33		(1,470,139.33)		2,638,130.33		(2,638,130.33)		4,057,981.33

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REVENUE  
\*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED EXPENSE

ACCOUNT	DESCRIPTION	AUGUST			SEPTEMBER			OCTOBER			NOVEMBER		
		2009 PRO FORMA	2009 ACTUAL	(F)/U VARIANCE	2009 PRO FORMA	2009 ACTUAL	(F)/U VARIANCE	2009 PRO FORMA	2009 ACTUAL	(F)/U VARIANCE	2009 PRO FORMA	2009 ACTUAL	(F)/U VARIANCE
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.177	SALES FOR RESALE-RUS-SIPC	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.190	SALES FOR RESALE-RUS-HEREC	0.00		0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00
447.191	SALES FOR RESALE-RUS-CENTURY/ALCAN	(4,837,248.00)		4,837,248.00	(4,037,999.00)		4,037,999.00	(4,008,564.00)		4,008,564.00		(3,838,170.00)	3,838,170.00
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	30,753.00		(30,753.00)	30,753.00		(30,753.00)	30,753.00		(30,753.00)		30,753.00	(30,753.00)
447.195	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.215	SALES FOR RESALE-OTHER-TVA	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.230	SALES FOR RESALE-OTHER-SIGECO	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.235	SALES FOR RESALE-OTHER-LEM	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.237	SALES FOR RESALE-OTHER-LG&E/KU	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.242	SALES FOR RESALE-OTHER-MISO	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.244	SALES FOR RESALE-OTHER-PJM	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.245	SALES FOR RESALE-OTHER-ENERGY-KOCH TRAD	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.248	SALES FOR RESALE-OTHER-DTE ENERGYTRADIN	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.255	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)	(54,289.00)		54,289.00	(428,711.00)		428,711.00	(1,908,051.00)		1,908,051.00		(1,297,195.00)	1,297,195.00
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.270	SALES FOR RESALE-OTHER-LEM	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.291	SALES FOR RESALE-OTHER-DUKE	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.100	OTHER ELEC REV-POWER SUPPLY	(621,458.00)		621,458.00	(621,458.00)		621,458.00	(621,458.00)		621,458.00		(621,458.00)	621,458.00
456.101	OTHER ELEC REV-KENERGY	(206,931.00)		206,931.00	(206,931.00)		206,931.00	(206,931.00)		206,931.00		(206,931.00)	206,931.00
456.160	OTHER ELEC REV-SIPC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.175	OTHER ELEC REV-OGLETHORPE	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.185	OTHER ELEC REV-EAST KY POWER	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.190	OTHER ELEC REV-HEREC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.193	OTHER ELEC REV-DOMTAR PAPER COGEN	(33,172.00)		33,172.00	(33,172.00)		33,172.00	(33,172.00)		33,172.00		(33,172.00)	33,172.00
456.195	OTHER ELEC REV-WESTERN FARMERS ELE	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.200	OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.201	OTHER ELEC REV-CINERGY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.220	OTHER ELEC REV-HMP&L	(3,500.00)		3,500.00	(3,500.00)		3,500.00	(3,500.00)		3,500.00		(3,500.00)	3,500.00
456.230	OTHER ELEC REV-SIGECO	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.240	OTHER ELEC REV-LG&E	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.270	OTHER ELEC REV-LEM	(416,666.67)		416,666.67	(416,666.67)		416,666.67	(416,666.67)		416,666.67		(416,666.67)	416,666.67
456.271	OTHER ELEC REV-LEM TIER 3	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.272	OTHER ELEC REV-LEM -OTHER	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.281	OTHER ELEC REV-DUKE ENERGY T&M	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
456.299	OTHER ELEC REV-CARGILL-ALLIANT, LLC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.110	PURCHASED POWER-SEPA	333,688.00		(333,688.00)	320,765.00		(320,765.00)	309,501.00		(309,501.00)		313,479.00	(313,479.00)
555.130	PURCHASED POWER-HEREC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.135	PURCHASED POWER-LEM	8,177,185.00		(8,177,185.00)	7,277,837.00		(7,277,837.00)	8,075,997.00		(8,075,997.00)		8,040,587.00	(8,040,587.00)
555.136	PURCHASED POWER-LEM-ARBITRAGE	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.137	PURCHASED POWER-LG&E/KU	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.141	PURCHASED POWER-ENERGY AUTHORITY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.142	PURCHASED POWER-MISO	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.144	PURCHASED POWER-PJM INTERCONNECTION	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.148	PURCHASED POWER-DTE ENERGYTRADING, INC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.155	PURCHASED POWER-MARKET POWER (VARIOUS) **	1,200,000.00		(1,200,000.00)	240,000.00		(240,000.00)	0.00		0.00		0.00	0.00
555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.170	PURCHASED POWER-SIGECO/VECTREN	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.171	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.175	PURCHASED POWER-OGLETHORPE POWER	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.177	PURCHASED POWER-SIPC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.179	PURCHASED POWER-WABASH VALLEY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.183	PURCHASED POWER-ASSOC ELEC COOP	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.185	PURCHASED POWER-EAST KY POWER COOP	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.187	PURCHASED POWER-CARGILL POWER MKT	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.188	PURCHASED POWER-RELIANT	89,900.00		(89,900.00)	89,900.00		(89,900.00)	89,900.00		(89,900.00)		89,900.00	(89,900.00)
555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.192	PURCHASED POWER-MORGAN STANLEY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.193	PURCHASED POWER-DOMTAR PAPER COGEN	40,920.00		(40,920.00)	39,600.00		(39,600.00)	40,920.00		(40,920.00)		39,600.00	(39,600.00)
555.194	PURCHASED POWER-FORTIS	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.198	PURCHASED POWER-CONSTELLATION ENERGY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
555.199	PURCHASED POWER-TENASKA POWER SERVICES	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
557.110	OTHER EXP-POWER SUPPLY-ARBITRAGE	733,178.00		(733,178.00)	752,268.00		(752,268.00)	733,178.00		(733,178.00)		733,178.00	(733,178.00)
557.111	OTHER EXP-POWER SUPPLY	0.00		0.00	0.00		0.00	0.00		0.00		0.00	0.00
565.100	TRANSMISSION OF ELECTRICITY BY OTHERS	213,500.00		(213,500.00)	213,500.00		(213,500.00)	213,500.00		(213,500.00)		213,500.00	(213,500.00)
	TOTAL PRO FORMA	4,645,859.33		(4,645,859.33)	3,216,185.33		(3,216,185.33)	2,295,406.33		(2,295,406.33)		3,043,904.33	(3,043,904.33)

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REI  
\*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED E

ACCOUNT	DESCRIPTION	MARCH YEAR TO DATE TOTAL		
		PRO FORMA	2009 ACTUAL	(F)U VARIANCE
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	0.00	(92,319.00)	(92,319.00)
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	0.00	(57,445.00)	(57,445.00)
447.177	SALES FOR RESALE-RUS-SIPC	0.00	0.00	0.00
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	0.00	(3,840.00)	(3,840.00)
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	0.00	(17,300.00)	(17,300.00)
447.190	SALES FOR RESALE-RUS-HEREC	0.00	0.00	0.00
447.191	SALES FOR RESALE-RUS-CENTURY/ALCAN	(23,312,010.00)	(23,231,449.00)	80,561.00
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	123,012.00	(90,340.38)	(213,352.38)
447.195	SALES FOR RESALE-RUS-KE-WESTERN FARMERS ELE	0.00	0.00	0.00
447.215	SALES FOR RESALE-OTHER-TVA	0.00	(400,304.00)	(400,304.00)
447.230	SALES FOR RESALE-OTHER-SIGECO	0.00	0.00	0.00
447.235	SALES FOR RESALE-OTHER-LEM	0.00	(1,250,036.00)	(1,250,036.00)
447.237	SALES FOR RESALE-OTHER-LG&E/KU	0.00	0.00	0.00
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	0.00	(272,151.00)	(272,151.00)
447.242	SALES FOR RESALE-OTHER-MISO	0.00	(753,888.91)	(753,888.91)
447.243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	0.00	0.00	0.00
447.244	SALES FOR RESALE-OTHER-PJM	0.00	(1,243,854.03)	(1,243,854.03)
447.245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	0.00	0.00	0.00
447.248	SALES FOR RESALE-OTHER-DTE ENERGYTRADING	0.00	0.00	0.00
447.253	SALES FOR RESALE-OTHER-WESTAR ENERGY, INC.	0.00	(50,073.00)	(50,073.00)
447.255	SALES FOR RESALE-OTHER-MARKET SALES (VARIOUS)	(5,159,744.00)	0.00	5,159,744.00
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	0.00	(614,540.50)	(614,540.50)
447.270	SALES FOR RESALE-OTHER-LEM	0.00	(4,989.12)	(4,989.12)
447.279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	0.00	0.00	0.00
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	0.00	(226,769.00)	(226,769.00)
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	0.00	0.00	0.00
447.291	SALES FOR RESALE-OTHER-DUKE	0.00	0.00	0.00
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	0.00	0.00	0.00
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	0.00	(145,942.00)	(145,942.00)
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	0.00	(3,291,088.50)	(3,291,088.50)
447.297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	0.00	0.00	0.00
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	0.00	(66,624.00)	(66,624.00)
456.100	OTHER ELEC REV-POWER SUPPLY	(2,485,832.00)	(2,094,083.88)	391,748.12
456.101	OTHER ELEC REV-KENERGY	(827,724.00)	(790,305.02)	37,418.98
456.160	OTHER ELEC REV-SIPC	0.00	0.00	0.00
456.176	OTHER ELEC REV-OGLETHORPE	0.00	0.00	0.00
456.185	OTHER ELEC REV-EAST KY POWER	0.00	0.00	0.00
456.190	OTHER ELEC REV-HEREC	0.00	0.00	0.00
456.193	OTHER ELEC REV-DOMTAR PAPER COGEN	(132,688.00)	(89,727.24)	42,960.76
456.195	OTHER ELEC REV-WESTERN FARMERS ELE	0.00	0.00	0.00
456.200	OTHER ELEC REV-NC ELEC MEMBERSHIP CORP	0.00	0.00	0.00
456.201	OTHER ELEC REV-CINERGY	0.00	0.00	0.00
456.220	OTHER ELEC REV-HMP&L	(14,000.00)	(16,740.00)	(2,740.00)
456.230	OTHER ELEC REV-SIGECO	0.00	0.00	0.00
456.240	OTHER ELEC REV-LG&E	0.00	0.00	0.00
456.245	OTHER ELEC REV-KOCH POWER SERVICES	0.00	0.00	0.00
456.270	OTHER ELEC REV-LEM	(1,666,666.64)	(1,666,666.64)	0.00
456.271	OTHER ELEC REV-LEM TIER 3	0.00	0.00	0.00
456.272	OTHER ELEC REV-LEM -OTHER	0.00	0.00	0.00
456.291	OTHER ELEC REV-DUKE ENERGY T&M	0.00	0.00	0.00
456.299	OTHER ELEC REV-CARGILL-ALLIANT, LLC	0.00	0.00	0.00
555.110	PURCHASED POWER-SEPA	2,550,174.00	3,178,858.67	628,684.67
555.130	PURCHASED POWER-HEREC	0.00	0.00	0.00
555.135	PURCHASED POWER-LEM	32,701,401.00	32,711,081.60	9,680.60
555.136	PURCHASED POWER-LEM-ARBITRAGE	0.00	0.00	0.00
555.137	PURCHASED POWER-LG&E/KU	0.00	0.00	0.00
555.141	PURCHASED POWER-ENERGY AUTHORITY	0.00	8,557.00	8,557.00
555.142	PURCHASED POWER-MISO	0.00	0.00	0.00
555.144	PURCHASED POWER-PJM INTERCONNECTION	0.00	2,231.60	2,231.60
555.148	PURCHASED POWER-DTE ENERGYTRADING, INC	0.00	0.00	0.00
555.155	PURCHASED POWER-MARKET POWER (VARIOUS) **	600,000.00	0.00	(600,000.00)
555.155	PURCHASED POWER-SOUTHERN COMPANY	0.00	16,473.00	16,473.00
555.170	PURCHASED POWER-SIGECO/VECTREN	0.00	0.00	0.00
555.171	PURCHASED POWER-POWERSOUTH ENERGYCOOP	0.00	0.00	0.00
555.175	PURCHASED POWER-OGLETHORPE POWER	0.00	0.00	0.00
555.177	PURCHASED POWER-SIPC	3,840,900.00	3,840,900.00	0.00
555.179	PURCHASED POWER-WABASH VALLEY	0.00	0.00	0.00
555.183	PURCHASED POWER-ASSOC ELEC COOP	0.00	0.00	0.00
555.185	PURCHASED POWER-EAST KY POWER COOP	0.00	0.00	0.00
555.187	PURCHASED POWER-CARGILL POWER MKT	0.00	1,200.00	1,200.00
555.188	PURCHASED POWER-RELIANT	359,600.00	458,147.00	98,547.00
555.189	PURCHASED POWER-CINCINNATI GAS & ELEC	0.00	0.00	0.00
555.192	PURCHASED POWER-MORGAN STANLEY	0.00	0.00	0.00
555.193	PURCHASED POWER-DOMTAR PAPER COGEN	159,720.00	118,800.00	(40,920.00)
555.194	PURCHASED POWER-FORTIS	0.00	0.00	0.00
555.195	PURCHASED POWER-WESTERN FARMERS ELECTRIC	0.00	0.00	0.00
555.196	PURCHASED POWER-EAGLE ENERGY PARTNERS	0.00	3,530.00	3,530.00
555.197	PURCHASED POWER-MERRILL LYNCH COMMODITIES	0.00	0.00	0.00
555.198	PURCHASED POWER-CONSTELLATION ENERGY	0.00	0.00	0.00
555.199	PURCHASED POWER-TENASKA POWER SERVICES	0.00	3,120.00	3,120.00
557.110	OTHER EXP-POWER SUPPLY-ARBITRAGE	2,975,871.00	2,553,279.67	(422,591.33)
557.111	OTHER EXP-POWER SUPPLY	0.00	122,934.04	122,934.04
565.100	TRANSMISSION OF ELECTRICITY BY OTHERS	854,000.00	943,054.20	89,054.20
	TOTAL PRO FORMA	10,566,013.36	7,491,684.56	(3,074,328.80)

\* MARKET SALES CUSTOMERS ARE UNKNOWN, THEREFORE ALL ESTIMATED REV  
\*\* MARKET PURCHASE SOURCES ARE UNKNOWN, THEREFORE ALL ESTIMATED E

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 14)** Refer to Big Rivers' Application, Exhibit 46, Schedule 1.12. On this  
2 schedule Big Rivers provides a calculation of pro forma interest income. Provide a  
3 similar calculation supporting the test year interest income amount of \$4,630,505.  
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5 **Response)** Please see the attached schedule.  
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7 **Witness)** C. William Blackburn  
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Big Rivers Electric Corporation  
 Response to the Commission Staff's Third Data Request, Item 14  
 Historical Test Year Ending November 30, 2008

	Month		Average Balance	Average Rate	Interest Income	Interest Received	Interest Receivable Balance
1	Nov-07	Cash Equivalents					882,879.67
2	Nov-07	TVA Deposit					0.00
3	Dec-07	Cash Equivalents	148,224,004.80	4.78%	601,244.41	1,114,440.53	369,683.55
4	Dec-07	TVA Deposit	553,942.33	4.93%	2,318.29	2,318.29	0.00
5	Jan-08	Cash Equivalents	142,659,147.61	4.10%	495,981.18	335,632.89	530,031.84
6	Jan-08	TVA Deposit	556,130.43	4.37%	2,057.91	2,057.91	0.00
7	Feb-08	Cash Equivalents	140,473,981.18	3.69%	424,793.50	315,657.24	639,168.10
8	Feb-08	TVA Deposit	558,121.95	4.21%	1,925.14	1,925.14	0.00
9	Mar-08	Cash Equivalents	146,807,243.04	3.48%	432,225.52	816,752.78	254,640.84
10	Mar-08	TVA Deposit	560,113.48	4.34%	2,057.91	2,057.91	0.00
11	Apr-08	Cash Equivalents	144,755,003.77	2.45%	291,257.42	245,627.30	300,270.96
12	Apr-08	TVA Deposit	561,812.81	2.91%	1,340.75	1,340.75	0.00
13	May-08	Cash Equivalents	145,853,175.84	2.34%	288,765.04	227,026.40	362,009.60
14	May-08	TVA Deposit	563,175.90	2.90%	1,385.44	1,385.44	0.00
15	Jun-08	Cash Equivalents	138,844,211.27	2.49%	283,292.87	408,640.95	236,661.52
16	Jun-08	TVA Deposit	564,539.00	2.90%	1,340.75	1,340.75	0.00
17	Jul-08	Cash Equivalents	136,101,249.09	2.31%	266,170.52	242,071.31	260,760.73
18	Jul-08	TVA Deposit	565,695.41	2.03%	972.08	972.08	0.00
19	Aug-08	Cash Equivalents	147,542,219.06	2.34%	292,134.36	266,083.49	286,811.60
20	Aug-08	TVA Deposit	566,667.49	2.03%	972.08	972.08	0.00
21	Sep-08	Cash Equivalents	145,845,521.77	2.40%	286,366.04	312,717.83	260,459.81
22	Sep-08	TVA Deposit	567,623.90	2.02%	940.73	940.73	0.00
23	Oct-08	Cash Equivalents	39,006,469.58	1.31%	43,394.15	86,753.77	217,100.19
24	Oct-08	TVA Deposit	568,522.23	1.78%	855.94	855.94	0.00
25	Nov-08	Cash Equivalents	33,964,866.92	2.40%	66,947.34	242,105.14	41,942.39
26	Nov-08	TVA Deposit	569,364.37	1.77%	828.33	828.33	0.00
27	<b>Total</b>				<b>3,789,567.70</b>	<b>4,630,504.98</b>	

Big Rivers Electric Corporation  
 Response to the Commission Staff's Third Data Request, Item 14  
 Historical Test Year Ending November 30, 2008

	Month		128.850	128.860	131.100	131.110	135.000	136.000	134.100	Total
1	Nov-07	Cash Equivalents	590,040.39		1,000.62	1,000.00	3,725.00	146,938,223.35		147,533,989.36
2	Nov-07	TVA Deposit							552,783.18	552,783.18
3	Dec-07	Cash Equivalents	592,359.23		1,022.34	1,000.00	3,725.00	148,315,913.66		148,914,020.23
4	Dec-07	TVA Deposit							555,101.47	555,101.47
5	Jan-08	Cash Equivalents	594,660.62		1,661.32	1,000.00	3,725.00	135,803,228.05		136,404,274.99
6	Jan-08	TVA Deposit							557,159.38	557,159.38
7	Feb-08	Cash Equivalents	556,720.27		1,026.50	1,000.00	3,725.00	143,981,215.59		144,543,687.36
8	Feb-08	TVA Deposit							559,084.52	559,084.52
9	Mar-08	Cash Equivalents	479,626.69		1,054.47	1,000.00	3,725.00	148,585,392.56		149,070,798.72
10	Mar-08	TVA Deposit							561,142.43	561,142.43
11	Apr-08	Cash Equivalents	480,924.37		1,240.74	1,000.00	3,725.00	139,952,318.71		140,439,208.82
12	Apr-08	TVA Deposit							562,483.18	562,483.18
13	May-08	Cash Equivalents	481,916.75		1,013.05	1,000.00	3,725.00	150,779,488.05		151,267,142.85
14	May-08	TVA Deposit							563,868.62	563,868.62
15	Jun-08	Cash Equivalents	482,791.65		1,607.93	1,000.00	3,725.00	125,932,155.11		126,421,279.69
16	Jun-08	TVA Deposit							565,209.37	565,209.37
17	Jul-08	Cash Equivalents	529,363.68		1,860.47	1,000.00	3,725.00	145,245,269.34		145,781,218.49
18	Jul-08	TVA Deposit							566,181.45	566,181.45
19	Aug-08	Cash Equivalents	508,854.55		1,182.99	1,000.00	3,725.00	148,788,457.09		149,303,219.63
20	Aug-08	TVA Deposit							567,153.53	567,153.53
21	Sep-08	Cash Equivalents	509,861.72		1,330.36	1,000.00	3,725.00	45,056,366.79		45,572,283.87
22	Sep-08	TVA Deposit							568,094.26	568,094.26
23	Oct-08	Cash Equivalents	437,777.02	58,500.00	1,340.47	1,000.00	3,725.00	31,938,312.80		32,440,655.29
24	Oct-08	TVA Deposit							568,950.20	568,950.20
25	Nov-08	Cash Equivalents	438,550.36	58,552.61	47,504.11	1,000.00	3,725.00	34,939,746.47		35,489,078.55
26	Nov-08	TVA Deposit							569,778.53	569,778.53
27	Dec-08	Cash Equivalents	414,228.25	58,621.49	1,468.09	1,000.00	3,725.00	38,423,956.90		38,902,999.73
28	Dec-08	TVA Deposit							570,634.47	570,634.47
29	Jan-09	Cash Equivalents	414,534.51	58,662.50	204.91	1,000.00	3,725.00	26,010,654.30		26,488,781.22
30	Jan-09	TVA Deposit							570,866.62	570,866.62
31	Feb-09	Cash Equivalents	401,069.98	58,686.44	1,745.59	1,000.00	3,725.00	33,849,113.98		34,315,340.99
32	Feb-09	TVA Deposit							571,076.30	571,076.30
33	Mar-09	Cash Equivalents	395,646.59	58,696.82	1,385.00	1,000.00	3,725.00	35,310,625.45		35,771,078.86
34	Mar-09	TVA Deposit							571,308.45	571,308.45

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 15)** Refer to Big Rivers' Application, Exhibit 46, Schedule 1.13. Big Rivers  
2 proposes two adjustments, normalization of industrial sales and temperature  
3 normalization, to test year kWh sales. It appears that Big Rivers only adjusted test year  
4 revenues to account for these changes in sales volumes and that no adjustment was made  
5 to account for the corresponding change in purchased power costs. Is this correct? If  
6 yes, explain why purchased power costs were not also adjusted.

7  
8 **Response)** Big Rivers' intention with Exhibit 46, Schedule 1.13, is a proposed  
9 adjustment to revenue for a normalization of industrial sales and temperature  
10 normalization. This schedule does not include an adjustment for purchased power costs.  
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12 The related adjustment to purchase power cost was reflected on line 6 of Exhibit Seelye-  
13 2, Schedule 1.11.

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15 **Witness)** C. William Blackburn  
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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 16)** Refer to Big Rivers' Response to Commission Staff's First Data Request,  
2 Item 19 b., pages 1 – 5.

3 a. Revenue accounts 447.101 – 447.299 are listed on pages 2 and 3.  
4 For each of these revenue accounts, describe the customers whose revenues are recorded  
5 in the account, state the tariff applied by Big Rivers to generate the revenue and state  
6 whether the sales are actually for "resale" as indicated by the account titles.

7 b. Account 565.100 – Transmission of Electricity by Others is shown  
8 on page 4 of 5. The five-year comparison shows that this expense increased from \$1.322  
9 million in 2006 to \$5.120 in 2007 and then decreased to \$2.964 million in the test year.

10 1) Provide an explanation of all items that are typically  
11 recorded in this account.

12 2) Explain the spike in this expense for 2007 when compared  
13 to the other years.

14 c. Account 923.103 – Outside Services – Generation is shown on  
15 page 5 of 5. The five-year comparison shows that this account increased from \$2.849  
16 million in 2007 to \$4.362 million in the test year.

17 1) Provide an explanation of all items that are typically  
18 recorded in this account.

19 2) Explain the spike in this expense for the test year when  
20 compared to the 2007.

21  
22 **Response)** Big Rivers Electric Corporation ("Big Rivers") is an electric  
23 generation and transmission cooperative that supplies wholesale power to its three  
24 member distribution cooperatives (Kenergy Corp., Jackson Purchase Energy Corporation,  
25 and Meade County Rural Electric Cooperative Corporation) under all requirements  
26 contracts, applying the tariffs as approved by the Commission. Big Rivers sells power  
27 under separate non-tariff contracts to Kenergy Corp. for a portion of two aluminum  
28 smelters' load (Century & Alcan) and as backup support for a co-generator operated by  
29 Domtar Paper. Finally, Big Rivers markets power to nonmember utilities and power  
30 marketers when it is economically feasible to do so. The information requested for each  
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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
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PSC CASE NO. 2009-00040  
May 4, 2009

1 923.103 over the past five years are related to the early termination of the E.ON U.S.  
2 lease transaction.

3  
4           2) The spike in account 923.103 for the test year, as compared to  
5 2007, results primarily from two factors: 1) a “cap” reached on the “Unwind Transaction”  
6 cost sharing letter agreement dated November 1, 2004, whereby WKE (Western  
7 Kentucky Energy Corporation – a subsidiary of E.ON U.S.) agreed to reimburse Big  
8 Rivers for certain costs and expenses it may incur in its pursuit of the early termination of  
9 the E.ON U.S (“E.ON”) lease transaction (“Unwind Transaction”); and, 2) an intensified  
10 effort made during the test year period to close the “Unwind Transaction.”

11           Under the cost sharing letter agreement WKE agreed to reimburse Big  
12 Rivers 75% of certain costs and expenses incurred by it up to a total of \$16.5 million (the  
13 “cap”) prior to consummation of the “Unwind Transaction.” In addition, the November  
14 1, 2004, cost sharing letter agreement provided that WKE would reimburse Big Rivers  
15 for the other 25% of costs incurred upon the “Unwind Transaction” Closing Date. In the  
16 first quarter of 2008, 75% of the cumulative costs incurred by Big Rivers related to the  
17 “Unwind Transaction” exceed the “cap” established by the November 1, 2004, cost  
18 sharing letter agreement, at which time Big Rivers entered into negotiations with E.ON to  
19 amend the cost sharing agreement. In a letter agreement dated May 1, 2008, E.ON  
20 amended the cost sharing agreement with an effective date of April 3, 2008, to provide  
21 for the continuation of WKE’s 75% reimbursement of Big Rivers “Unwind Transaction”  
22 costs and expenses, with the understanding that Big Rivers would reimburse WKE such  
23 amounts if the “Unwind Transaction” was consummated. However, this amendment did  
24 not cover those “Unwind Transaction” costs and expenses incurred by Big Rivers from  
25 the point at which the “cap” was reached on the November 1, 2004 cost sharing letter  
26 agreement and the effective date (April 3, 2008) of the amendment established by the  
27 May 1, 2008 letter agreement. This gap in the cost sharing agreements with E.ON  
28 resulted in Big Rivers expensing approximately \$1.1 million more costs and expenses to  
29 account 923.103 in the test year period when compared to 2007.

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May 4, 2009

1                   Big Rivers intensified its efforts relating to the "Unwind Transaction"  
2 during the test year period anticipating a closing of the "Unwind Transaction" to occur  
3 sometime in 2008. In addition, different issues related to the "Unwind Transaction" were  
4 addressed during the test year period resulting in different costs and expenses being  
5 incurred versus those reflected for 2007. Therefore, it was a combination of Big Rivers  
6 increased efforts and the issues related to the "Unwind Transaction" that were addressed  
7 during the test year period that accounts for the remaining \$0.4 million of the spike in test  
8 year costs when compared to 2007.

9                   Note that Big Rivers' "Unwind" cost share was eliminated for rate-  
10 making purposes on Exhibit Seelye-2, Schedule 1.02.

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12 **Witness)**       C. William Blackburn

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Big Rivers Electric Corporation -- Sales for Resale, Item 16a

Account Number	Account Title	Customer Name	Customer Description	Tariff	Sale for Resale
447.101	SALES FOR RESALE - RUS - KE - RURAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3	Yes
447.110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.114	SALES FOR RESALE-RUS-KE-ALERIS INTERNAT	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.119	SALES FOR RESALE-RUS-KE-MIDWAY MINE & PR	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.124	SALES FOR RESALE-RUS-KE-ACCURIDE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.126	SALES FOR RESALE-RUS-KE-KB ALLOYS	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.135	SALES FOR RESALE-RUS-KE-TYSON FOODS	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.139	SALES FOR RESALE-RUS-KE-DOTIKI #4	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.140	SALES FOR RESALE-RUS-MC-RURAL	Meade County Rural Electric Cooperative Corporation	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3	Yes
447.151	SALES FOR RESALE-RUS-JP-RURAL	Jackson Purchased Energy Corporation	Big Rivers' Member Distribution Cooperative	Rate Schedule C-3	Yes
447.153	SALES FOR RESALE-RUS-JP-SHELL OIL	Jackson Purchased Energy Corporation	Big Rivers' Member Distribution Cooperative	Rate Schedule C-7	Yes
447.171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	PowerSouth Energy Cooperative	Non-Member Utility	Non-Tariff/Market	Yes
447.175	SALES FOR RESALE-RUS-OGLETHORPE POWER	Oglethorpe Power Corporation	Non-Member Utility	Non-Tariff/Market	Yes
447.177	SALES FOR RESALE-RUS-SIPC	Southern Illinois Power Cooperative	Non-Member Utility	Non-Tariff/Market	Yes
447.183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	Associated Electric Cooperative, Inc.	Non-Member Utility	Non-Tariff/Market	Yes
447.185	SALES FOR RESALE-RUS-EAST KENTUCKY	East Kentucky Power Cooperative	Non-Member Utility	Non-Tariff/Market	Yes
447.190	SALES FOR RESALE-RUS-HEREC	Hoosier Energy Rural Electric Cooperative, Inc.	Non-Member Utility	Non-Tariff/Market	Yes
447.191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Non-Tariff/Contract	Yes
447.193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	Kenergy Corp.	Big Rivers' Member Distribution Cooperative	Non-Tariff/Contract	Yes
447.195	SALES FOR RESALE-RUS-WESTERN FARMERS ELE	Western Farmers Electric Cooperative	Non-Member Utility	Non-Tariff/Market	Yes
447.215	SALES FOR RESALE-OTHER-TVA	Tennessee Valley Authority	Non-Member Utility	Non-Tariff/Market	Yes
447.230	SALES FOR RESALE-OTHER-SIGECO	Southern Indiana Gas & Electric Company	Non-Member Utility	Non-Tariff/Market	Yes
447.235	SALES FOR RESALE-OTHER-LEM	LG&E Energy Marketing, Inc.	Non-Member Utility	Non-Tariff/Market	Yes
447.237	SALES FOR RESALE-OTHER-LG&E/KU	Louisville Gas & Electric/Kenucky Utilities	Non-Member Utility	Non-Tariff/Market	Yes
447.241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	The Energy Authority, Inc.	Power Marketer	Non-Tariff/Market	Yes
447.242	SALES FOR RESALE-OTHER-MISO	Midwest Independent Transmission System Operator, Inc.	Regional Transmission Organization	Non-Tariff/Market	Yes
447.243	SALES FOR RESALE-OTHER-PROGRESS ENERGY	Progress Energy Ventures, Inc.	Power Marketer	Non-Tariff/Market	Yes
447.244	SALES FOR RESALE-OTHER-PJM	PJM Interconnection, L.L.C.	Regional Transmission Organization	Non-Tariff/Market	Yes
447.245	SALES FOR RESALE-OTHER-ENTERGY-KOCH TRAD	Entergy-Koch Trading, LP	Power Marketer	Non-Tariff/Market	Yes
447.248	SALES FOR RESALE-OTHER-DTE ENERGY TRADIN	DTE Energy Trading, Inc.	Power Marketer	Non-Tariff/Market	Yes
447.255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	Sothern Company Sevices, Inc.	Non-Member Utility	Non-Tariff/Market	Yes
447.279	SALES FOR RESALE-OTHER-WABASH VALLEY PWR	Wasbash Valley Power Association, Inc.	Non-Member Utility	Non-Tariff/Market	Yes
447.287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	Cargill Power Markets, LLC	Power Marketer	Non-Tariff/Market	Yes
447.289	SALES FOR RESALE-OTHER-CINCINNATI GAS/EL	Cincinnati Gas & Electric Company	Non-Member Utility	Non-Tariff/Market	Yes
447.292	SALES FOR RESALE-OTHER-MORGAN STANLEY	Morgan Stanley Capital Group Inc.	Power Marketer	Non-Tariff/Market	Yes
447.295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	Constellation Energy Commodities Group, Inc.	Power Marketer	Non-Tariff/Market	Yes
447.296	SALES FOR RESALE-OTHER-EAGLE ENERGY	Eagle Energy Partners, LP	Power Marketer	Non-Tariff/Market	Yes
447.297	SALES FOR RESALE-OTHER-MERRILL LYNCH COM	Merrill Lynch Commodities, Inc.	Power Marketer	Non-Tariff/Market	Yes
447.299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	Tenaska Power Services Co.	Power Marketer	Non-Tariff/Market	Yes

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 17)** Refer to Big Rivers' Application, Exhibit 25 and Exhibit 47, pages 38 –  
2 48. Exhibit 25 is an adjusted statement of cash revenue requirements that shows a  
3 revenue deficiency of \$24.9 million, the amount of the revenue increase sought by Big  
4 Rivers in this case. In referenced pages of Exhibit 47, Mr. Blackburn discusses Big  
5 Rivers' current low levels of cash reserves, due primarily to the PMCC leveraged lease  
6 buyout, and the need to replenish those reserves in order to have cash available for  
7 unanticipated costs.

8 a. Exhibit 25 appears to include only annual, recurring cash revenue  
9 requirements and no provision has been included for the accumulation of cash reserves  
10 necessary to meet anticipated costs. State whether the cash revenue deficiency of \$24.9  
11 million as shown in Exhibit 25 includes a provision for the accumulation of cash reserves  
12 in excess of Big Rivers' projected annual recurring cash revenue requirements.

13 b. If Exhibit 25 does include a provision for the accumulation of cash  
14 reserves, identify the amount and where it is included on Exhibit 25.

15 c. If Exhibit 25 does not include a provision for the accumulation of  
16 cash reserves, state why Big Rivers did not include such a provision and discuss how the  
17 requested rate increase addresses the concerns noted by Mr. Blackburn.

18  
19 **Response)** a. The cash revenue deficiency of \$24.9 million does not include a  
20 provision for accumulation of cash reserves in excess of Big Rivers' Projected annual  
21 recurring cash revenue requirements.

22 b. Not applicable.

23 c. The rate relief requested is the minimum necessary for Big Rivers  
24 to avoid insolvency in January 2010 and also the minimum necessary for Big Rivers to  
25 meet its ongoing expenses thereafter. While Big Rivers does believe that it is necessary  
26 to build cash reserves for it to be in a position of financial stability and for it to be able to  
27 meet unanticipated costs, it did not include in its revenue requirement in this case  
28 amounts that would allow it to accumulate cash reserves because Big Rivers wanted the  
29 rate increase to be as small as possible. Big Rivers continues to work towards closing the  
30 unwind transaction that the Commission approved in Case No. 2007-00455, and as the

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 Commission is aware, if that transaction closes, the relief requested in the present case  
2 will no longer be necessary. Big Rivers felt it was necessary to seek the proposed rate  
3 relief in case the unwind transaction did not close or took longer than anticipated to close.  
4 However, Big Rivers only wanted to seek the minimum rate relief that would be  
5 necessary for it to survive, and it did not want to seek additional amounts to build cash  
6 until after a final resolution of the unwind transaction is achieved. If the unwind  
7 transaction is abandoned, Big Rivers may need to seek an additional rate increase to  
8 enable it to build cash reserves, and Big Rivers has already committed to file for a review  
9 of its rates in 2011, which will enable the Commission to ensure that Big Rivers' rates are  
10 sufficient on an ongoing basis. If unanticipated costs arise before then, Big Rivers may  
11 have to seek additional rate relief to meet those needs.

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**Witness)**      C. William Blackburn

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 18)** Refer to Exhibit 40 of the application, page 3 of 3, the Statement of  
2 Operations. Confirm that Historical Period Electric Energy Revenues of \$208,542,899  
3 includes the \$112,962,284 total revenues shown on Exhibit 46, Seelye-3, page 1 of 1. If  
4 this is the case, provide a detailed breakdown of the additional \$95,580,615 included on  
5 line 2 of Exhibit 40. If this is not the case, provide a detailed breakdown of the Historical  
6 Period Electric Revenues of \$208,542,899.

7

8 **Response)** Yes, the Historical Period Electric Energy Revenues of \$208,542,899  
9 include the \$112,962,284 member tariff revenue shown on Exhibit 46, Seelye-3. The  
10 detailed breakdown of the entire \$208,542,899 (\$112,962,284 member tariff sales +  
11 \$95,580,615 other sales) is attached.

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13 **Witness)** C. William Blackburn

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<b>Account #</b>	<b>Account Description</b>	<b>Amount</b>
447101	SALES FOR RESALE - RUS - KE - RURAL	(42,881,873)
447110	SALES FOR RESALE-RUS-KE-ROLL COATER, INC	(754,834)
447112	SALES FOR RESALE-RUS-KE-KIMBERLY-CLARK	(8,264,492)
447113	SALES FOR RESALE-RUS-KE-DOMTAR PAPER CO.	(6,065,611)
447114	SALES FOR RESALE-RUS-KE-ALERIS INTERNATIONAL	(5,740,390)
447117	SALES FOR RESALE-RUS-KE-ALCOA AUTOMOTIVE	(71,856)
447118	SALES FOR RESALE-RUS-KE-ARMSTRONG COAL	(279,966)
447119	SALES FOR RESALE-RUS-KE-MIDWAY MINE	(312,206)
447124	SALES FOR RESALE-RUS-KE-ACCURIDE	(996,079)
447125	SALES FOR RESALE-RUS-KE-CARDINAL RIVER	(9,803)
447126	SALES FOR RESALE-RUS-KE-KB ALLOYS	(345,324)
447131	SALES FOR RESALE-RUS-KE-DYSON CREEK MINE	(15,843)
447132	SALES FOR RESALE-RUS-KE-ALLIED RESOURCES	(1,053,008)
447133	SALES FOR RESALE-RUS-KE-HOPKINS CO COAL	(75,565)
447134	SALES FOR RESALE-RUS-KE-KMMC,L.L.C.	(140,705)
447135	SALES FOR RESALE-RUS-KE-TYSON FOODS	(2,090,661)
447137	SALES FOR RESALE-RUS-KE-PATRIOT COAL	(1,009,724)
447138	SALES FOR RESALE-RUS-KE-VALLEY GRAIN	(390,017)
447139	SALES FOR RESALE-RUS-KE-DOTIKI #4	(168,554)
447140	SALES FOR RESALE-RUS-MC-RURAL	(17,008,862)
447151	SALES FOR RESALE-RUS-JP-RURAL	(24,405,826)
447153	SALES FOR RESALE-RUS-JP-SHELL OIL	(881,082)
	<b>Member Tariff Sales</b>	<b>(112,962,284)</b>
447171	SALES FOR RESALE-RUS-POWERSOUTH ENERGY	(143,400)
447175	SALES FOR RESALE-RUS-OGLETHORPE POWER	(1,068,080)
447183	SALES FOR RESALE-RUS-ASSOC ELEC COOP	(153,135)
447185	SALES FOR RESALE-RUS-EAST KENTUCKY	(399,012)
447191	SALES FOR RESALE-RUS-KE-CENTURY/ALCAN	(56,396,797)
447193	SALES FOR RESALE-RUS-KE-DOMTAR COGEN	(1,017,624)
447215	SALES FOR RESALE-OTHER-TVA	(2,031,271)
447235	SALES FOR RESALE-OTHER-LEM	(5,146,499)
447237	SALES FOR RESALE-OTHER-LG&E/KU	(14,668)
447241	SALES FOR RESALE-OTHER-ENERGY AUTHORITY	(788,532)
447242	SALES FOR RESALE-OTHER-MISO	(6,631,872)
447244	SALES FOR RESALE-OTHER-PJM	(3,375,631)
447255	SALES FOR RESALE-OTHER-SOUTHERN CO SVCS	(4,768,225)
447287	SALES FOR RESALE-OTHER-CARGILL POWER MKT	(4,498,159)
447292	SALES FOR RESALE-OTHER-MORGAN STANLEY	(287,325)
447295	SALES FOR RESALE-OTHER-CONSTELLATION PWR	(3,796,529)
447296	SALES FOR RESALE-OTHER-EAGLE ENERGY	(5,053,952)
447299	SALES FOR RESALE-OTHER-TENASKA POWER SVC	(9,905)
	<b>Other Sales</b>	<b>(95,580,615)</b>
	<b>Electric Energy Revenues</b>	<b>(208,542,899)</b>

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

- 1 **Item 19)** Refer to Exhibit 46, Seelye-2, Schedule 1.13.  
2 a. Provide all calculations and workpapers supporting the  
3 temperature normalization adjustment of \$1,026,905.  
4 b. Provide a narrative explanation of the regression models.  
5 c. Explain why a 20-year average was used rather than a 30-year  
6 average and provide the amount of the temperature normalization adjustment if a 30-year  
7 average is used.  
8 d. Explain all differences in the methodology used in this weather  
9 normalization adjustment with that proposed by Mr. Seelye in the recent Kentucky  
10 Utilities Company and Louisville Gas and Electric Company rate cases<sup>1</sup>.

- 11  
12 **Response)** a. Exhibit Seelye-2, Schedule 1.13 shows the energy and demand  
13 components used in the calculation of the \$1,026,905. Exhibit Seelye-3 shows the test  
14 year billing determinants for demand and energy while the attached Item 19a. contains  
15 the normalized billing determinants.  
16 b. Regression models were developed to normalize rural system  
17 energy sold by Big Rivers to Kenergy Corporation, Jackson Purchase Energy  
18 Corporation, and Meade County RECC for the twelve months ending November 2008.  
19 The model for each cooperative specifies a relationship between monthly energy sales, a  
20 trending component, heating degree days, and cooling degree days. Each model also  
21 includes an autoregressive parameter to correct for first-order autocorrelation. The model  
22 coefficients and associated statistics follow.  
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BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

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**MEADE COUNTY RECC**

Variable	Coefficient	StdErr	T-Stat	P-Value
CONST	20730588.349	1472603.849	14.078	0.00%
TrendData.TimeTrend	67725.691	20341.217	3.329	0.18%
Energy.HDD_E_01	25928.800	961.213	26.975	0.00%
Energy.HDD_E_02	22837.068	956.358	23.879	0.00%
Energy.HDD_E_03	22470.431	1371.324	16.386	0.00%
Energy.HDD_E_04	15627.566	2583.349	6.049	0.00%
Energy.HDD_E_10	15888.831	3001.646	5.293	0.00%
Energy.HDD_E_11	18795.436	1471.527	12.773	0.00%
Energy.HDD_E_12	25163.002	911.019	27.621	0.00%
Energy.CDD_E_05	38348.924	5036.615	7.614	0.00%
Energy.CDD_E_06	34361.416	2321.343	14.802	0.00%
Energy.CDD_E_07	40482.246	1975.031	20.497	0.00%
Energy.CDD_E_08	40941.909	1812.109	22.594	0.00%
Energy.CDD_E_09	36700.179	3702.294	9.913	0.00%
Energy.CDD_E_10	25140.471	10796.698	2.329	2.49%
AR(1)	0.574	0.127	4.528	0.01%

BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

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**JACKSON PURCHASE**

Variable	Coefficient	StdErr	T-Stat	P-Value
CONST	31827214.356	1802260.032	17.660	0.00%
TrendData.TimeTrend	125196.725	24657.373	5.077	0.00%
Energy.HDD_P_01	26476.216	1264.508	20.938	0.00%
Energy.HDD_P_02	20995.659	1291.899	16.252	0.00%
Energy.HDD_P_03	20535.063	1952.194	10.519	0.00%
Energy.HDD_P_04	11579.012	3652.528	3.170	0.29%
Energy.HDD_P_10	12114.338	4527.917	2.675	1.07%
Energy.HDD_P_11	16171.888	1984.448	8.149	0.00%
Energy.HDD_P_12	26207.505	1206.687	21.719	0.00%
Energy.CDD_P_05	52691.485	5408.572	9.742	0.00%
Energy.CDD_P_06	56850.208	2804.237	20.273	0.00%
Energy.CDD_P_07	63732.391	2384.886	26.723	0.00%
Energy.CDD_P_08	64290.109	2236.107	28.751	0.00%
Energy.CDD_P_09	56171.010	4527.236	12.407	0.00%
Energy.CDD_P_10	47819.135	16513.931	2.896	0.60%
AR(1)	0.578	0.129	4.485	0.01%

BIG RIVERS ELECTRIC CORPORATION'S  
 RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
 TO BIG RIVERS ELECTRIC CORPORATION  
 PSC CASE NO. 2009-00040  
 May 4, 2009

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**KENERGY CORPORATION**

Variable	Coefficient	StdErr	T-Stat	P-Value
CONST	61199689.489	1505623.352	40.647	0.00%
TrendData.TimeTrend	160058.716	20536.654	7.794	0.00%
Energy.HDD_E_01	45497.781	1586.139	28.685	0.00%
Energy.HDD_E_02	36329.950	1738.992	20.891	0.00%
Energy.HDD_E_03	34760.571	2336.849	14.875	0.00%
Energy.HDD_E_04	20716.636	5129.603	4.039	0.01%
Energy.HDD_E_10	26088.724	5368.989	4.859	0.00%
Energy.HDD_E_11	30304.017	2735.853	11.077	0.00%
Energy.HDD_E_12	46754.222	1701.450	27.479	0.00%
Energy.CDD_E_05	98898.765	10346.210	9.559	0.00%
Energy.CDD_E_06	99159.704	4489.567	22.087	0.00%
Energy.CDD_E_07	111777.333	3458.869	32.316	0.00%
Energy.CDD_E_08	113717.237	3363.953	33.805	0.00%
Energy.CDD_E_09	107214.900	6955.147	15.415	0.00%
Energy.CDD_E_10	82586.139	22511.385	3.669	0.04%
AR(1)	0.543	0.098	5.521	0.00%

Degree days for Evansville, Indiana were used to represent the Kenergy Corporation and Meade County RECC service territories, and degree days for Paducah, Kentucky were used to represent the Jackson Purchase Energy Corporation territory. Normal degree days were represented as averages for the 20 years ending December 2008.

Normal energy sales were computed for each month as actual sales plus the monthly degree day coefficient times the difference between normal and actual degree days.

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1           c.       Big Rivers collects degree days from the National Oceanic and  
2 Atmospheric Administration for Paducah, Kentucky and Evansville, Indiana. Data for  
3 the Paducah site (airport) is only available for years beginning 1984; therefore, a 30-year  
4 average cannot be computed for the Paducah station. As a result, Big Rivers is not able  
5 to provide weather normalized energy estimates based on 30 years. Many utilities across  
6 the country now compute normal degree days on 20 years or less, rather than 30 years.  
7 Research conducted by Big Rivers' consultant, GDS Associates, Inc., indicates that 16 of  
8 31 electric utilities interviewed across the U.S. and Canada base normal degree days on  
9 20 years or less, while 1 uses 25 years, and 14 use 30 years (Load Forecasting Practices  
10 and Methodology Benchmark Study, March 2007).

11  
12           d.       The differences between the weather normalization adjustment  
13 prepared under the supervision of Mr. Blackburn as set forth in Schedule 1.13 and the  
14 weather normalization proposed by Mr. Seelye in the recent Kentucky Utilities Company  
15 (KU) and Louisville Gas and Electric Company (LG&E) rate cases are as follows:  
16

17                   (i) Big River's weather temperature normalization adjustment was an  
18 adjustment of wholesale sales under Big River's rural delivery point  
19 service, whereas the KU and LG&E weather normalization adjustments  
20 were adjustments of retail sales under various rate schedules;  
21

22                   (ii) Big River's weather temperature normalization adjustment was  
23 developed using a multivariable regression which included heating degree  
24 days, cooling degree days and a trend variable as independent variables;  
25 whereas the KU and LG&E weather normalization adjustments were  
26 developed using a multivariable regression which included heating degree  
27 days, cooling degree days, maximum and minimum daily temperatures,  
28 and non-temperature variables as independent variables;  
29

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

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(iii) Big River's weather temperature normalization adjustment was developed using a regression analysis which analyzed monthly member sales data for a four year period, whereas the KU and LG&E weather normalization adjustments were developed using a regression analysis which analyzed daily class sales data for a one-year period;

(iv) Big River's weather temperature normalization adjustment represented an adjustment of sales to reflect 20-year average heating and cooling degree days, whereas the KU and LG&E weather normalization adjustments represented adjustments of sales to reflect a one standard deviation bandwidth centered on 30-year average heating and cooling degree days;

**Witness)** C. William Blackburn  
William Steven Seelye

**NORMALIZED**

Year	Month	MCRECC_MWH	JPEC_MWH	KENERGY_MWH	TOTAL_MWH	MCRECC_MW	JPEC_MW	KENERGY_MW	TOTAL_MW
2007	12	48,377	63,505	114,989	226,871	102.4	125.3	229.2	456.9
2008	1	52,350	66,010	122,172	240,532	113.7	131.1	248.6	493.4
2008	2	45,109	58,076	105,497	208,682	99.4	120.1	221.6	441.1
2008	3	40,399	52,679	98,200	191,278	91.5	110.2	208.3	410.0
2008	4	29,989	44,070	77,690	151,749	69.0	95.3	164.8	329.1
2008	5	30,551	50,351	83,250	164,152	69.2	119.0	191.8	380.0
2008	6	35,850	60,745	101,348	197,943	84.4	141.1	232.3	457.8
2008	7	42,437	71,297	119,202	232,936	90.1	154.0	256.5	500.6
2008	8	41,302	67,101	114,975	223,378	89.8	144.9	246.1	480.8
2008	9	31,516	51,388	87,496	170,400	78.6	124.8	212.9	416.3
2008	10	30,223	45,831	81,133	157,187	65.6	99.1	171.0	335.7
2008	11	37,731	51,034	92,680	181,445	84.7	105.8	190.4	380.9
<b>TOTAL</b>		<b>465,834</b>	<b>682,087</b>	<b>1,198,632</b>	<b>2,346,553</b>	<b>1,038.4</b>	<b>1,470.7</b>	<b>2,573.5</b>	<b>5,082.6</b>

BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 20)** Provide a copy of Exhibit 46, Seelye-4 electronically on CD-ROM in  
2 Microsoft Excel format with all formulas intact and unprotected.

3  
4 **Response)** See attached CD.

5  
6 **Witness)** William Steven Seelye  
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BIG RIVERS ELECTRIC CORPORATION'S  
RESPONSE TO THE COMMISSION STAFF'S THIRD DATA REQUEST  
TO BIG RIVERS ELECTRIC CORPORATION  
PSC CASE NO. 2009-00040  
May 4, 2009

1 **Item 21)** Refer to Exhibit 47, pages 58 and 59. These pages discuss a decrease in  
2 load for Cardinal River and KMMC, LLC. Explain whether these load decreases are  
3 expected to be temporary or permanent.

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5 **Response)** These load decreases are expected to be permanent. Cardinal River has  
6 gone out of business and KMMC closed this mine due to geological problems.

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8 **Witness)** C. William Blackburn  
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