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ATTORNEYS AT LAW

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Ronald M. Sullivan
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Mark W. Starnes
C. Ellsworth Mountjoy
Susan Montalvo-Gessner

January 10, 2014

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

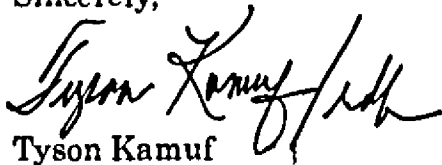
*In The Matter Of: Application of Big Rivers Electric Corporation For A
General Adjustment In Rates - Case No. 2012-00535*

Dear Mr. Derouen:

Enclosed for filing on behalf of Big Rivers Electric Corporation ("Big Rivers") are an original and ten (10) copies of Big Rivers' rate refund report pursuant to ordering paragraph number 8 of the Public Service Commission's October 29, 2013, Order in the above referenced matter.

I certify that on this date, a copy of this letter and a copy of the report were served on each of the persons listed on the attached service list by first class mail.

Sincerely,



Tyson Kamuf
Counsel for Big Rivers Electric Corporation

cc: Service List
Billie J. Richert
DeAnna Speed

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

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

Service List
PSC Case No. 2012-00535

Jennifer B. Hans
Lawrence W. Cook
Dennis G. Howard, II
Assistant Attorneys General
1024 Capital Center Dr.
Suite 200
Frankfort, KY 40601

Mr. David Brevitz
3623 SW Woodvalley Terrace
Topeka, KS 66614

Mr. Bion C. Ostrander
1121 S.W. Chetopa Trail
Topeka, KS 66615

Mr. Larry Holloway
830 Romine Ridge
Osage City, KS 66523

Michael L. Kurtz, Esq.
Kurt J. Boehm, Esq.
Boehm, Kurtz & Lowry
36 E. Seventh St., Suite 1510
Cincinnati, Ohio 45202

Lane Kollen
J. Kennedy and Associates, Inc.
570 Colonial Park Dr., Suite 305
Roswell, Georgia 30075

Russell L. Klepper
Energy Services Group, LLC
316 Maxwell Road, Suite 400
Alpharetta, Georgia 30009

Gregory Starheim
President & CEO
Kenergy Corp.
3111 Fairview Drive
P.O. Box 1389
Owensboro, KY 42302-1389

J. Christopher Hopgood, Esq .
318 Second Street
Henderson, Kentucky 42420

Burns Mercer
Meade County RECC
1351 Hwy. 79
P.O. Box 489
Brandenburg, Kentucky 40108

Thomas C. Brite, Esq.
Brite & Hopkins, PLLC
83 Ballpark Road
Hardinsburg, KY 40143

G. Kelly Nuckols
President and CEO
Jackson Purchase Energy Corporation
2900 Irvin Cobb Drive
P.O. Box 4030
Paducah, KY 42002-4030

Melissa D. Yates
Denton & Keuler, LLP
555 Jefferson Street
Suite 301
Paducah, KY 42001

Joe Childers
Joe F. Childers & Associates
300 Lexington Building
201 West Short Street
Lexington, Kentucky 40507

Shannon Fisk
Senior Attorney
Earthjustice
1617 John F. Kennedy Blvd., Suite 1675
Philadelphia, PA 19103



Your Touchstone Energy® Cooperative 

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY

In the Matter of:

APPLICATION OF BIG RIVERS)
ELECTRIC CORPORATION FOR A) **Case No. 2012-00535**
GENERAL ADJUSTMENT IN RATES)

Report Pursuant to Ordering Paragraph No. 8
of the
Commission's Order dated October 29, 2013

FILED: January 13, 2014

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2012-00535

Response to Commission Order dated October 29, 2013
Ordering Paragraph 8

January 13, 2013

1 **Ordering Paragraph 8)** *Within 75 days of the date of this Order, Big Rivers shall*
2 *submit a written report to the Commission in which it describes its efforts to refund all*
3 *monies collected in excess of the rates that are set forth in Appendix A to this Order.*

4

5 **Response)** Based on the rates per Appendix A of the Public Service Commission's October
6 29, 2013, order (the "Order"), Big Rivers calculated and refunded all monies it collected in
7 excess of such rates, including interest thereon as specified per Item 7, page 56 of the Order.
8 The amount refunded to each customer equals the amount paid by each customer during the
9 refund period in excess of the rates approved by the Public Service Commission. The refund,
10 with interest, was calculated and made on November 4, 2013, as follows:

11

- 12 a. Determined the demand and energy rate differentials (the difference between the
13 rates originally proposed by Big Rivers and the rates set forth in Appendix A of the
14 Order). See Exhibit 1, attached.
- 15 b. Calculated the over-collection, excluding interest, by multiplying such rate
16 differentials by the actual demand and energy billing units for service rendered
17 from August 20, 2013, through and including September 30, 2013. See Exhibit 2,

BIG RIVERS ELECTRIC CORPORATION
APPLICATION OF BIG RIVERS ELECTRIC CORPORATION
FOR A GENERAL ADJUSTMENT IN RATES
CASE NO. 2012-00535

Response to Commission Order dated October 29, 2013
Ordering Paragraph 8

January 13, 2013

- 1 attached. Service rendered during October 2013 was billed after the date of the
2 Order at the rates approved in the Order.
- 3 c. Calculated interest thereon at 11 basis points, which is the average of the Three-
4 Month Commercial Paper Rate as reported in the Federal Reserve Bulletin and the
5 Federal Reserve Statistical Release on the date of this Order, in accordance with
6 Item 7 of the Order, page 56. Interest was calculated from and including the date
7 monies were actually received by Big Rivers from its Members through and
8 including the date immediately prior to the date on which such amounts were
9 refunded by Big Rivers to its Members. See Exhibit 3, attached.
- 10 d. On November 4, 2013, Big Rivers refunded all excess amounts it collected for
11 service rendered from and including August 20, 2013, through and including
12 September 30, 2013, with interest, as required by Item 6, page 56, of the Order.
13 The total amount refunded by Big Rivers, via Member invoicing, was
14 \$2,439,585.81, as detailed per Exhibit 3, attached.

15

16 Respondent) Billie J. Richert

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Demand and Energy Rate Differential
August 20, 2013 through September 30, 2013
Exhibit 1**

<u>Rural</u>	Demand - \$/kW	Energy - \$/kWh
Originally Proposed	16.9500	0.030000
PSC Order	12.9140	0.035000
Excess	4.0360	-0.005000
<u>Large Industrials</u>		
Originally Proposed	12.4100	0.030000
PSC Order	10.7150	0.030000
Excess	1.6950	0.000000
<u>Smelters</u>		
Originally Proposed		0.047597
PSC Order		0.045228
Excess		0.002369

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	4.0360
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950

	<u>Aug kW*</u>	<u>Rate Variance*</u>	<u>Aug kWh*</u>
JACKSON PURCHASE RURALS	137,192	\$ 214,338.16	26,822,923
KENERGY RURALS	247,009	385,907.74	48,227,507
MEADE CO. RURALS	91,208	142,496.32	17,404,180
TOTAL RURALS	475,409	\$ 742,742.22	92,454,610
KI-ACCURIDE	5,352	\$ 3,511.60	1,003,606
KI-ALCOA	113	74.14	29,926
KI-ALERIS	26,774	17,567.20	5,876,280
KI-AMG	2,001	1,312.92	242,347
KI-ARMSTRONG DOCK	9,595	6,295.56	1,540,972
KI-ARMSTRONG EQUALITY	3,087	2,025.47	558,220
KI-ARMSTRONG LEWIS CREEK	3,500	2,296.45	360,331
KI-ARMSTRONG MIDWAY	4,407	2,891.56	870,639
KI-DOMTAR	15,000	9,841.94	3,984,669
KI-DOTIKI	192	125.98	43,854
KI-ELK CREEK	750	492.10	155,468
KI-HOPKINS	100	65.61	19,052
KI-KIMBERLY CLARK	37,930	24,886.97	10,531,978
KI-PENNYRILE ENERGY	3,000	1,968.39	74,822

Case No. 2012-00535

Exhibit 2 - Response to Ordering Paragraph No. 8

Respondent: Billie J. Richert

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**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	4.0360
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950

	<u>Aug kW*</u>	<u>Rate Variance*</u>	<u>Aug kWh*</u>
KI-PRECOAT	3,629	2,381.09	556,087
KI-SEBREE MINING - KMMC	100	65.61	11,204
KI-SEBREE MINING - STEAMPORT	6,050	3,969.58	935,014
KI-SOUTHWIRE	7,227	4,741.85	1,784,632
KI-TYSON	11,690	7,670.15	2,771,286
KI-VALLEY GRAIN	2,090	1,371.31	451,202
TOTAL KENERGY INDUSTRIALS	142,587	\$ 93,555.48	31,801,589

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	4.0360
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950

	<u>Aug kW*</u>	<u>Rate Variance*</u>	<u>Aug kWh*</u>
JP-SHELL	2,117	1,389.03	184,472
TOTAL INDUSTRIALS	144,704	\$ 94,944.51	31,986,061
TOTAL RURALS AND INDUSTRIALS	620,113	\$ 837,686.73	124,440,671
CENTURY - SEBREE		0.002369	268,316,160
TOTAL REFUND	620,113	\$ 837,686.73	392,756,831

*August 2013 represents partial month - August 20 through August 31, 2013

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	-0.0050			
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	0.0000			
	<u>Rate Variance*</u>	<u>Power Factor Adj/Green Power</u>	<u>Adj \$</u>	<u>Aug Refund Amt*</u>
JACKSON PURCHASE RURALS	\$ (134,114.62)	\$ 0.97	\$	80,224.51
KENERGY RURALS	(241,137.54)	-		144,770.20
MEADE CO. RURALS	(87,020.90)	-		55,475.42
TOTAL RURALS	\$ (462,273.06)	\$ 0.97	\$	280,470.13
KI-ACCURIDE	\$ -	-	\$	3,511.60
KI-ALCOA	-	101.70		175.84
KI-ALERIS	-			17,567.20
KI-AMG	-	33.46		1,346.38
KI-ARMSTRONG DOCK	-			6,295.56
KI-ARMSTRONG EQUALITY	-			2,025.47
KI-ARMSTRONG LEWIS CREEK	-			2,296.45
KI-ARMSTRONG MIDWAY	-			2,891.56
KI-DOMTAR	-			9,841.94
KI-DOTIKI	-	13.78		139.76
KI-ELK CREEK	-			492.10
KI-HOPKINS	-			65.61
KI-KIMBERLY CLARK	-			24,886.97
KI-PENNYRILE ENERGY	-			1,968.39

Case No. 2012-00535

Exhibit 2 - Response to Ordering Paragraph No. 8

Respondent: Billie J. Richert

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Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2

RURAL kW and kWh Rate Differential Exhibit 1	-0.0050			
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	0.0000			
	<u>Rate Variance*</u>	<u>Power Factor</u> <u>Adj/Green Power</u>	<u>Adj \$</u>	<u>Aug Refund Amt*</u>
KI-PRECOAT	-		26.90	2,407.99
KI-SEBREE MINING - KMMC	-			65.61
KI-SEBREE MINING - STEAMPORT	-			3,969.58
KI-SOUTHWIRE	-			4,741.85
KI-TYSON	-			7,670.15
KI-VALLEY GRAIN	-		190.93	1,562.24
TOTAL KENERGY INDUSTRIALS	\$ -		\$ 366.77	\$ 93,922.25

Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2

RURAL kW and kWh Rate Differential Exhibit 1	-0.0050			
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	0.0000			
	<u>Rate Variance*</u>	<u>Power Factor Adj/Green Power Adj \$</u>	<u>Aug Refund Amt*</u>	
JP-SHELL	-	-	1,389.03	
TOTAL INDUSTRIALS	\$ -	\$ 366.77	\$	95,311.28
TOTAL RURALS AND INDUSTRIALS	\$ (462,273.06)	\$ 367.74	\$	375,781.41
CENTURY - SEBREE	\$ 246,054.57	\$ -	\$	246,054.57
TOTAL REFUND	\$ (216,218.49)	\$ 367.74	\$	621,835.98

*August 2013 represents partial month - August 20 through August 31, 2013

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	4.0360	-0.0050
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950	0.0000

	<u>Sep kW</u>		<u>Rate Variance</u>	<u>Sep kWh</u>
JACKSON PURCHASE RURALS	131,292	\$	529,894.51	52,701,500
KENERGY RURALS	242,436		978,471.70	95,494,851
MEADE CO. RURALS	88,230		356,096.28	33,755,720
TOTAL RURALS	461,958	\$	1,864,462.49	181,952,071
KI-ACCURIDE	5,390	\$	9,136.05	2,168,870
KI-ALCOA	108		183.06	72,780
KI-ALERIS	26,486		44,893.77	14,968,640
KI-AMG	2,001		3,391.70	511,080
KI-ARMSTRONG DOCK	9,633		16,327.94	3,862,640
KI-ARMSTRONG EQUALITY	3,207		5,435.87	1,371,270
KI-ARMSTRONG LEWIS CREEK	3,500		5,932.50	938,720
KI-ARMSTRONG MIDWAY	4,646		7,874.97	2,078,700
KI-DOMTAR	15,000		25,425.00	10,800,000
KI-DOTIKI	183		310.19	82,700
KI-ELK CREEK	750		1,271.25	388,945
KI-HOPKINS	100		169.50	25,280
KI-KIMBERLY CLARK	37,973		64,364.24	25,563,310
KI-PENNYRILE ENERGY	3,000		5,085.00	167,080

Case No. 2012-00535

Exhibit 2 - Response to Ordering Paragraph No. 8

Respondent: Billie J. Richert

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Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2

RURAL kW and kWh Rate Differential Exhibit 1	4.0360	-0.0050
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950	0.0000

	<u>Sep kW</u>	<u>Rate Variance</u>	<u>Sep kWh</u>
KI-PRECOAT	3,583	6,073.19	1,381,290
KI-SEBREE MINING - KMMC	100	169.50	27,700
KI-SEBREE MINING - STEAMPORT	6,270	10,627.65	2,376,462
KI-SOUTHWIRE	7,235	12,263.33	4,420,550
KI-TYSON	11,833	20,056.94	5,974,160
KI-VALLEY GRAIN	2,233	3,784.94	963,600
TOTAL KENERGY INDUSTRIALS	143,231	\$ 242,776.59	78,143,777

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1	4.0360	-0.0050
INDUSTRIAL kW and kWh Rate Differential Exhibit 1	1.6950	0.0000

	<u>Sep kW</u>	<u>Rate Variance</u>	<u>Sep kWh</u>
JP-SHELL	2,171	3,679.85	539,430
TOTAL INDUSTRIALS	145,402	\$ 246,456.44	78,683,207
TOTAL RURALS AND INDUSTRIALS	607,360	\$ 2,110,918.93	260,635,278
CENTURY - SEBREE		0.002369	259,660,800
TOTAL REFUND			520,296,078

*August 2013 represents partial month - August 20 through August 31, 2013

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Rate Variance</u>	<u>Power Factor Adj/Green Power Adj \$</u>	<u>Sep Refund Amt</u>
JACKSON PURCHASE RURALS	\$ (263,507.50)	\$ 2.50	\$ 266,389.51
KENERGY RURALS	(477,474.26)	-	500,997.44
MEADE CO. RURALS	(168,778.60)	-	187,317.68
TOTAL RURALS	\$ (909,760.36)	\$ 2.50	\$ 954,704.63
KI-ACCURIDE	\$ -	\$ -	\$ 9,136.05
KI-ALCOA	-	262.73	445.79
KI-ALERIS	-	-	44,893.77
KI-AMG	-	189.84	3,581.54
KI-ARMSTRONG DOCK	-	-	16,327.94
KI-ARMSTRONG EQUALITY	-	-	5,435.87
KI-ARMSTRONG LEWIS CREEK	-	-	5,932.50
KI-ARMSTRONG MIDWAY	-	88.14	7,963.11
KI-DOMTAR	-	-	25,425.00
KI-DOTIKI	-	38.99	349.18
KI-ELK CREEK	-	-	1,271.25
KI-HOPKINS	-	-	169.50
KI-KIMBERLY CLARK	-	-	64,364.24
KI-PENNYRILE ENERGY	-	-	5,085.00

Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Rate Variance</u>	<u>Power Factor Adj/Green Power Adj \$</u>	<u>Sep Refund Amt</u>
KI-PRECOAT	-		6,073.19
KI-SEBREE MINING - KMMC	-		169.50
KI-SEBREE MINING - STEAMPORT	-		10,627.65
KI-SOUTHWIRE	-		12,263.33
KI-TYSON	-		20,056.94
KI-VALLEY GRAIN	-	583.08	4,368.02
TOTAL KENERGY INDUSTRIALS	\$ -	\$ 1,162.78	\$ 243,939.37

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Rate Variance</u>	<u>Power Factor Adj/Green Power Adj \$</u>	<u>Sep Refund Amt</u>
JP-SHELL	-	-	3,679.85
TOTAL INDUSTRIALS	\$ -	\$ 1,162.78	\$ 247,619.22
TOTAL RURALS AND INDUSTRIALS	\$ (909,760.36)	\$ 1,165.28	\$ 1,202,323.85
CENTURY - SEBREE	\$ 615,136.44	\$ -	\$ 615,136.44
TOTAL REFUND	\$ (294,623.92)	\$ 1,165.28	\$ 1,817,460.29

***August 2013 represents partial month - August 20 through August 31, 2013**

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Total Aug 20 thru Sep</u> <u>30 Refund</u>
JACKSON PURCHASE RURALS	\$ 346,614.02
KENERGY RURALS	645,767.64
MEADE CO. RURALS	242,793.10
TOTAL RURALS	\$ 1,235,174.76
KI-ACCURIDE	\$ 12,647.65
KI-ALCOA	621.63
KI-ALERIS	62,460.97
KI-AMG	4,927.92
KI-ARMSTRONG DOCK	22,623.50
KI-ARMSTRONG EQUALITY	7,461.34
KI-ARMSTRONG LEWIS CREEK	8,228.95
KI-ARMSTRONG MIDWAY	10,854.67
KI-DOMTAR	35,266.94
KI-DOTIKI	488.94
KI-ELK CREEK	1,763.35
KI-HOPKINS	235.11
KI-KIMBERLY CLARK	89,251.21
KI-PENNYRILE ENERGY	7,053.39

Case No. 2012-00535

Exhibit 2 - Response to Ordering Paragraph No. 8

Respondent: Billie J. Richert

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**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Total Aug 20 thru Sep</u> <u>30 Refund</u>
KI-PRECOAT	8,481.18
KI-SEBREE MINING - KMMC	235.11
KI-SEBREE MINING - STEAMPORT	14,597.23
KI-SOUTHWIRE	17,005.18
KI-TYSON	27,727.09
KI-VALLEY GRAIN	5,930.26
TOTAL KENERGY INDUSTRIALS	\$ 337,861.62

**Big Rivers Electric Corporation
PSC Order Case No. 2012-00535
Refund (Excluding Interest) - Detail
Exhibit 2**

RURAL kW and kWh Rate Differential Exhibit 1
INDUSTRIAL kW and kWh Rate Differential Exhibit 1

	<u>Total Aug 20 thru Sep 30 Refund</u>
JP-SHELL	5,068.88
TOTAL INDUSTRIALS	<u>\$ 342,930.50</u>
TOTAL RURALS AND INDUSTRIALS	<u>\$ 1,578,105.26</u>
CENTURY - SEBREE	<u>\$ 861,191.01</u>
TOTAL REFUND	<u><u>\$ 2,439,296.27</u></u>

***August 2013 represents partial month - August 20 through
August 31, 2013**

**Big Rivers Electric Corporation
PSC Case No. 2012-00535
Interest Calculation
Exhibit 3**

	Aug Refund Amt	Aug Billed Amt Rec'd	Days	Interest Rate	Aug Interest Amount*
KI-PRECOAT	2,407.99	9/25/2013	62		0.45
KI-SEBREE MINING - KMMC	65.61	9/25/2013	62		0.01
KI-SEBREE MINING - STEAMPORT	3,969.58	9/25/2013	62		0.74
KI-SOUTHWIRE	4,741.85	9/25/2013	62		0.89
KI-TYSON	7,670.15	9/25/2013	62		1.43
KI-VALLEY GRAIN	1,562.24	9/25/2013	62		0.29
TOTAL KENERGY INDUSTRIALS	\$ 93,922.25				\$ 18.08
JP-SHELL	1,389.03	9/25/2013	62		0.26
TOTAL INDUSTRIALS	\$ 95,311.28				\$ 18.34
TOTAL RURALS AND INDUSTRIALS	\$ 375,781.41				\$ 70.75
Century Sebree Smelter	\$ 246,054.57	9/25/2013	62		\$ 45.98
TOTAL REFUND	\$ 621,835.98				\$ 116.73

*August 2013 represents partial month -
August 20 through August 31, 2013

**Big Rivers Electric Corporation
PSC Case No. 2012-00535
Interest Calculation
Exhibit 3**

	Sep Refund Amt	Sep Billed Amt Rec'd	Days	Interest Rate	Sep Interest Amount
JACKSON PURCHASE RURALS	\$ 266,389.51	10/28/2013	29	0.0011	\$ 23.28
KENERGY RURALS	500,997.44	10/25/2013	32		48.32
MEADE CO. RURALS	187,317.68	10/25/2013	32		18.06
TOTAL RURALS	\$ 954,704.63				\$ 89.66
KI-ACCURIDE	\$ 9,136.05	10/25/2013	32		\$ 0.88
KI-ALCOA	445.79	10/25/2013	32		0.04
KI-ALERIS	44,893.77	10/25/2013	32		4.33
KI-AMG	3,581.54	10/25/2013	32		0.35
KI-ARMSTRONG DOCK	16,327.94	10/25/2013	32		1.57
KI-ARMSTRONG EQUALITY	5,435.87	10/25/2013	32		0.52
KI-ARMSTRONG LEWIS CREEK	5,932.50	10/25/2013	32		0.57
KI-ARMSTRONG MIDWAY	7,963.11	10/25/2013	32		0.77
KI-DOMTAR	25,425.00	10/25/2013	32		2.45
KI-DOTIKI	349.18	10/25/2013	32		0.03
KI-ELK CREEK	1,271.25	10/25/2013	32		0.12
KI-HOPKINS	169.50	10/25/2013	32		0.02
KI-KIMBERLY CLARK	64,364.24	10/29/2013	32		6.21
KI-PENNYRILE ENERGY	5,085.00	10/25/2013	32		0.49

Case No. 2012-00535

Exhibit 3 - Response to Ordering Paragraph No. 8

Respondent: Billie J. Richert

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**Big Rivers Electric Corporation
PSC Case No. 2012-00535
Interest Calculation
Exhibit 3**

	Sep Refund Amt	Sep Billed Amt Rec'd	Days	Interest Rate	Sep Interest Amount
KI-PRECOAT	6,073.19	10/25/2013	32		0.59
KI-SEBREE MINING - KMMC	169.50	10/25/2013	32		0.02
KI-SEBREE MINING - STEAMPORT	10,627.65	10/25/2013	32		1.02
KI-SOUTHWIRE	12,263.33	10/25/2013	32		1.18
KI-TYSON	20,056.94	10/25/2013	32		1.93
KI-VALLEY GRAIN	4,368.02	10/25/2013	32		0.42
TOTAL KENERGY INDUSTRIALS	\$ 243,939.37				\$ 23.51
JP-SHELL	3,679.85	10/28/2013	29		0.32
TOTAL INDUSTRIALS	\$ 247,619.22				23.83
TOTAL RURALS AND INDUSTRIALS	\$ 1,202,323.85				\$ 113.49
Century Sebree Smelter	615,136.44	10/25/2013	32		59.32
TOTAL REFUND	\$ 1,817,460.29				\$ 172.81

*August 2013 represents partial month -
August 20 through August 31, 2013

**Big Rivers Electric Corporation
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Interest Calculation
Exhibit 3**

	Aug and Sep Refund Amt	Aug and Sep Interest Amt	Aug and Sep Refund and Interest
JACKSON PURCHASE RURALS	\$ 346,614.02	\$ 38.27	\$ 346,652.29
KENERGY RURALS	645,767.64	75.37	645,843.01
MEADE CO. RURALS	242,793.10	28.43	242,821.53
TOTAL RURALS	\$ 1,235,174.76	\$ 142.07	\$ 1,235,316.83
KI-ACCURIDE	\$ 12,647.65	\$ 1.54	\$ 12,649.19
KI-ALCOA	621.63	0.07	621.70
KI-ALERIS	62,460.97	7.61	62,468.58
KI-AMG	4,927.92	0.60	4,928.52
KI-ARMSTRONG DOCK	22,623.50	2.75	22,626.25
KI-ARMSTRONG EQUALITY	7,461.34	0.90	7,462.24
KI-ARMSTRONG LEWIS CREEK	8,228.95	1.00	8,229.95
KI-ARMSTRONG MIDWAY	10,854.67	1.31	10,855.98
KI-DOMTAR	35,266.94	4.44	35,271.38
KI-DOTIKI	488.94	0.06	489.00
KI-ELK CREEK	1,763.35	0.21	1,763.56
KI-HOPKINS	235.11	0.03	235.14
KI-KIMBERLY CLARK	89,251.21	11.24	89,262.45
KI-PENNYRILE ENERGY	7,053.39	0.86	7,054.25

**Big Rivers Electric Corporation
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Exhibit 3**

	Aug and Sep Refund Amt	Aug and Sep Interest Amt	Aug and Sep Refund and Interest
KI-PRECOAT	8,481.18	1.04	8,482.22
KI-SEBREE MINING - KMMC	235.11	0.03	235.14
KI-SEBREE MINING - STEAMPORT	14,597.23	1.76	14,598.99
KI-SOUTHWIRE	17,005.18	2.07	17,007.25
KI-TYSON	27,727.09	3.36	27,730.45
KI-VALLEY GRAIN	5,930.26	0.71	5,930.97
TOTAL KENERGY INDUSTRIALS	\$ 337,861.62	\$ 41.59	\$ 337,903.21
JP-SHELL	5,068.88	0.58	5,069.46
TOTAL INDUSTRIALS	\$ 342,930.50	\$ 42.17	\$ 342,972.67
TOTAL RURALS AND INDUSTRIALS	\$ 1,578,105.26	\$ 184.24	\$ 1,578,289.50
Century Sebree Smelter	861,191.01	105.30	861,296.31
TOTAL REFUND	\$ 2,439,296.27	\$ 289.54	\$ 2,439,585.81

***August 2013 represents partial month -
August 20 through August 31, 2013**