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PUBLIC SERVICE
COMMISSION

Big Rivers Electric Corporation
Gain/(Loss) on Disposition of Allowances
Under Coleman-SSR Agreement

Period	No. of Allowances Used at Coleman	Market Price per Allowance	Inventory Cost per Allowance	Allowance Sales Revenue	Cost of Allowances Sold	Gain/(Loss)
SO2 Allowances:						
8/20/13 - 8/31/13	108.7	\$ 0.65	\$ 4.0592	\$ 71	\$ 441	\$ (371)
Sep-13	410.8	\$ 0.65	\$ 4.0592	\$ 267	\$ 1,668	\$ (1,401)
Oct-13	2,304.0	\$ 0.65	\$ 4.0592	\$ 1,498	\$ 9,352	\$ (7,855)
Nov-13	1,129.0	\$ 0.65	\$ 4.0592	\$ 734	\$ 4,583	\$ (3,849)
Dec-13	530.9	\$ 0.65	\$ 4.0592	\$ 345	\$ 2,155	\$ (1,810)
Jan-14	232.5	\$ 0.65	\$ 2.5872	\$ 151	\$ 602	\$ (450)
Total	4,715.9			\$ 3,065	\$ 18,801	\$ (15,735)

Nox Annual Allowances:						
8/20/13 - 8/31/13	183.3	\$ 42.00	\$ 1.6128	\$ 7,699	\$ 296	\$ 7,403
Sep-13	533.2	\$ 42.00	\$ 1.6128	\$ 22,394	\$ 860	\$ 21,534
Oct-13	492.0	\$ 38.50	\$ 1.6336	\$ 18,942	\$ 804	\$ 18,138
Nov-13	547.0	\$ 37.50	\$ 2.2051	\$ 20,513	\$ 1,206	\$ 19,306
Dec-13	564.3	\$ 37.50	\$ 21.9285	\$ 21,161	\$ 12,374	\$ 8,787
Jan-14	501.1	\$ 44.00	\$ -	\$ 22,048	\$ -	\$ 22,048
Total	2,820.9			\$ 112,757	\$ 15,540	\$ 97,217

Nox Seasonal Allowances:						
8/20/13 - 8/31/13	183.3	\$ 21.00	\$ -	\$ 3,849	\$ -	\$ 3,849
Sep-13	533.2	\$ 21.50	\$ -	\$ 11,464	\$ -	\$ 11,464
Oct-13	-	\$ 19.00	\$ -	\$ -	\$ -	\$ -
Nov-13	-	\$ 20.00	\$ -	\$ -	\$ -	\$ -
Dec-13	-	\$ 20.00	\$ -	\$ -	\$ -	\$ -
Jan-14	-	\$ 20.00	\$ -	\$ -	\$ -	\$ -
Total	716.5			\$ 15,313	\$ -	\$ 15,313

Total (SO2, Annual NOx, & Seasonal NOx):						
8/20/13 - 8/31/13				\$ 11,619	\$ 737	\$ 10,882
Sep-13				\$ 34,125	\$ 2,527	\$ 31,598
Oct-13				\$ 20,440	\$ 10,156	\$ 10,284
Nov-13				\$ 21,246	\$ 5,789	\$ 15,457
Dec-13				\$ 21,506	\$ 14,529	\$ 6,977
Jan-14				\$ 22,200	\$ 602	\$ 21,598
Total				\$ 131,136	\$ 34,340	\$ 96,795

**Big Rivers Electric Corporation
NOx Annual Allowance Inventory**

Jan-14

*NOTE: Amounts below only include Annual NOx Allowances.
Acct. 15812000 balance includes both Annual NOx Allowances (from below) and Seasonal NOx Allowances (from the "Inventory NOx Seasonal" tab)*

Annual NOx Allowances Affecting Weighted Average Cost

GL Acct. 15812000 (a)

	Allowances	\$	Unit Cost	
Balance 7/31/2013	3,211.0	\$ 5,177.17	\$ 1.612	1:1 Ratio
Rounding Adjustment	(1.0)	\$ -		
Actual August 2013 Usage	(999.4)	\$ (1,611.87)	\$ 1.613	1:1 Ratio
Balance 8/31/2013	2,210.6	\$ 3,565.30	\$ 1.613	1:1 Ratio
Adjustment for Aug-13 for Coleman while SSR	(d) 199.3	\$ 321.40		
Actual September 2013 Usage	(431.7)	\$ (696.25)	\$ 1.613	1:1 Ratio
Balance 9/30/2013	1,978.2	\$ 3,190.45	\$ 1.613	1:1 Ratio
Adjmt. #1-Aug. 2013 (8/20-8/31) Actual Usage	(e) (183.3)	\$ (295.63)	\$ 1.613	
Adjmt. #2-Sep. 2013 Coleman Usage	(e) (533.2)	\$ (859.95)	\$ 1.613	
Adjmt. #3-Aug-13 Daily Avg. for Coleman vs. Actual Used	(f) (16.0)	\$ -		
Actual October 2013 Usage	(949.3)	\$ (1,550.73)	\$ 1.634	1:1 Ratio
Adjmt. #4-Aug-13 Daily Avg. for Coleman vs. Actual Used (\$)	(f) (1.1)	\$ (7.89)		
Balance 10/31/2013	295.3	\$ 476.25	\$ 1.613	1:1 Ratio
Rounding Adjustment (for Oct-13 ES Filing)	0.7	\$ -		
Transfer to HMP&L Station 1 Acct. in Oct-13 (per ES filing)	(80.0)	\$ -		
Other Adjustment	-	\$ -		
Actual November 2013 Usage	(854.9)	\$ (1,885.16)	\$ 2.205	1:1 Ratio
Balance 11/30/2013	(638.9)	\$ (1,408.91)	\$ 2.205	1:1 Ratio
Purchase from AEP on 12/9/13 (Deal No. 2296355)	300.0	\$ 12,900.00	\$ 43.000	
Purchase from AEP on 12/9/13 (Deal No. 2290357)	300.0	\$ 12,900.00	\$ 43.000	
Adjustments	-	\$ -	\$ -	
Allowances Used (Dec-13)	(1,112.3)	\$ (24,391.09)	\$ 21.929	1:1 Ratio
Balance 12/31/2013	(1,151.2)	\$ -	\$ -	1:1 Ratio
Net Purchases and/or (Sales)	-	\$ -	\$ -	
BREC's portion of 2013 Station II Surplus Allowances	951.0	\$ -	\$ -	
2014 Annual NOx Allowance Allocation from USEPA	9,393.0	\$ -	\$ -	
Jan-14 Allowances Used	(1,207.3)	\$ -	\$ -	1:1 Ratio
Balance 1/31/2014	7,985.5	\$ -	\$ -	1:1 Ratio

**Big Rivers Electric Corporation
NOx Annual Allowance Inventory**

Jan-14

*NOTE: Amounts below only include Annual NOx Allowances.
Acct. 15812000 balance includes both Annual NOx Allowances (from below) and Seasonal NOx Allowances (from the "Inventory NOx Seasonal" tab)*

<u>Annual NOx Allowances Affecting Weighted Average Cost</u>		
<u>GL Acct. 15812000 (a)</u>		
<u>Allowances</u>	<u>\$</u>	<u>Unit Cost</u>

- (d) Adjustment to add back emission allowances used at Coleman from 8/20/13 (when Coleman became SSR under MISO for serving Century) through 8/31/13 until SSR Budget allowance costs are determined.
- (e) BR will use its existing emission allowances for Coleman emissions while running as an SSR and will bill Century for those emission allowances based on actual market prices.
- (f) Adjustment required to correct ending inventory balance based on difference between Aug-13 adjustment made in Sep-13 to remove Coleman usage for 8/20/13-8/31/13 (period Coleman operated under SSR agreement), which was based on average daily usage during the month, and the actual allowances consumed by day, which was used to calculate the adjustments in Oct-13 for allowances used from 8/20/13-8/31/13 and the actual amount to be included on Century's invoice for reimbursement under the SSR agreement.

Big Rivers Electric Corporation
 Monthly NOx Emissions
 Jan-14

	NOx Usage Jan-14		
	Allowances	Cost	Roll Forward Weighted Avg Unit Cost
Beginning NOx Allowance Balance from End of Dec-13	(1,151.2)	\$ -	\$ -
<u>Purchases and/or (Sales) Recorded Separately:</u>			
Net Purchases/(Sales):	-	\$ -	\$ -
<u>Adjustments & Allocations (Volumes only):</u>			
BREC's portion of 2013 Station II Surplus Allowances	951.0		
2014 Annual NOx Allowance Allocation from USEPA	9,393.0		
Total Adjustments:	10,344.0		
Beginning Balance After Adjustments, Purchases, and Sales:	9,192.8	\$ -	\$ -

Jan-14 Monthly NOx Usage:	Usage	C1 C2 C3 & CS G1 G2 R1 & RCT Wilson	(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost	J071-0114		Station Totals	
Coleman - 1	Usage	C1	0.2	\$ -	\$ -				
Coleman - 2	Usage	C2	0.6	\$ -	\$ -				
Coleman - 3 & CS	Usage	C3 & CS	500.3	\$ -	\$ -	\$ -		\$ -	Coleman
Green - 1	Usage	G1	276.0	\$ -	\$ -				
Green - 2	Usage	G2	280.4	\$ -	\$ -			\$ -	Green
Reid - 1 & RT	Usage	R1 & RCT	64.2	\$ -	\$ -			\$ -	Reid
Wilson	Usage	Wilson	85.6	\$ -	\$ -			\$ -	Wilson
Total Jan-14 NOx Usage:			1,207.3	\$ -	\$ -			\$ -	

Ending Jan-14 NOx Annual Allowance Inventory: 7,985.5 \$ - \$ -

Calculation of Gain/Loss & Receivable for Sale of NOx Annual Allowances under Coleman SSR Agrmt.:

	Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
Coleman (C1, C2, C3, and CS)	501.1	\$ -	\$ 44.00 (c)	\$ 22,048.40	\$ 22,048.40

J071-0114 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 22,048.40
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -
41180000	(Gain)/Loss from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (22,048.40) (b)

(b) Coleman allowances billed to Century at Market Price

Error Check OK

- (a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual)
- (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.
- (c) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "Allowance Prices" tab

Big Rivers Electric Corporation
Monthly NOx Emissions

Dec-13
* If ending inventory volume is negative, then expense the entire beginning inventory \$ value (no more, unless you know the \$ and volume amount of a purchase that will be made to cover the negative balance, then include that \$ amount as well), allocating the total expense to each plant based on its proportionate share of total emissions during the current month

NOx Usage
Dec-13

Beginning NOx Allowance Balance from End of Nov-13

Purchases and/or Sales:

Purchase from AEP on 12/9/13 (Deal No. 2296355)

Purchase from AEP on 12/9/13 (Deal No. 2290357)

Total Purchases and Sales:

Adjustments (not previously accounted for in GL by A/P or other JE):

Rounding Adjustment

Total Adjustments:

Beginning Balance After Adjustments, Purchases, and Sales:

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
(638.9)	\$ (1,408.91)	\$ 2.205
300.0	\$ 12,900.00	\$ 43.000
300.0	\$ 12,900.00	\$ 43.000
600.0	\$ 25,800.00	\$ 43.000
-	\$ -	\$ -
-	\$ -	\$ -
(38.9)	\$ 24,391.09	

Dec-13 Monthly NOx Usage:

	Usage	(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
Coleman - 1	Usage	C1 (b) 0.5	\$ 10.98	\$ 21.929
Coleman - 2	Usage	C2 0.6	\$ 13.16	\$ 21.929
Coleman - 3 & CS	Usage	C3 & CS 563.2	\$ 12,350.13	\$ 21.929
Green - 1	Usage	G1 223.6	\$ 4,903.22	\$ 21.929
Green - 2	Usage	G2 216.7	\$ 4,751.91	\$ 21.929
Reid - 1 & RT	Usage	R1 & RCT 0.9	\$ 19.74	\$ 21.929
Wilson	Usage	Wilson 106.8	\$ 2,341.97	\$ 21.929
Total Dec-13 NOx Usage:		1,112.3	\$ 24,391.09	\$ 21.929

Station Totals (Before Adjmts)	Adjustments	J071-1213 Incl. Adjustments
\$ 12,374.25	\$ -	\$ 12,374.25
\$ 9,655.13	\$ -	\$ 9,655.13
\$ 19.74	\$ -	\$ 19.74
\$ 2,341.97	\$ -	\$ 2,341.97
\$ 24,391.09	\$ -	\$ 24,391.09

Coleman
Green
Reid
Wilson
JE

Ending Dec-13 NOx Annual Allowance Inventory:

(1,151.2)	\$ -	\$ -
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Calculation of Gain/(Loss) & Receivable for Sale of NOx Annual Allowances under Coleman SSR Agmt.:

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
Coleman (C1, C2, C3, and CS)	564.3	\$ 12,374.25	\$ 37.50 (c) \$ 21,161.25	\$ 8,787.00

J071-1213 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 21,161.25
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ 9,655.13
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ 19.74
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ 2,341.97
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (24,391.09)
41180000	Gain/(Loss) from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (8,787.00) (b)

(b) Coleman allowances billed to Century at Market Price

Error Check

OK

- (a) SOURCE: Big Rivers Intranet Homepage → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual)
- (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.
- (c) SOURCE: Big Rivers Intranet Homepage → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → "Allowance Prices" tab

Big Rivers Electric Corporation
 Monthly NOx Emissions
 Nov-13

NOx Usage
 Nov-13

Beginning NOx Allowance Balance from End of Oct-13
 Rounding Adjustment (for Oct-13 ES Filing)
 Adjustment #1 (Oct-13 transfer of allowances to HMP&L Station 1 Account)

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
295.3	\$ 476.25	\$ 1.6129
0.7	\$ -	\$ -
(80.0)	\$ -	\$ -
216.0	\$ 476.25	\$ 2.2051

Nov-13 Monthly NOx Usage:

Usage	Station	(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
Coleman - 1	C1	21.0	\$ 46.31	\$ 2.205104
Coleman - 2	C2	25.1	\$ 55.35	\$ 2.205104
Coleman - 3 & CS	C3 & CS	500.9	\$ 1,104.54	\$ 2.205104
Green - 1	G1	32.7	\$ 72.11	\$ 2.205104
Green - 2	G2	180.0	\$ 398.92	\$ 2.205104
Reid - 1 & RT	R1 & RCT	2.1	\$ 4.63	\$ 2.205104
Wilson	Wilson	93.1	\$ 205.30	\$ 2.205104
Total Nov-13 NOx Usage:			\$ 1,885.16	\$ 2.205123

Station Totals (Before Adjmts)	Adjustments	J071-1113 Incl. Adjustments
\$ 1,206.20	\$ -	\$ 1,206.20
\$ 469.03	\$ -	\$ 469.03
\$ 4.63	\$ -	\$ 4.63
\$ 205.30	\$ -	\$ 205.30
\$ 1,885.16	\$ -	\$ 1,885.16

Coleman
 Green
 Reid
 Wilson
 JE

Ending Nov-13 NOx Annual Allowance Inventory:

(638.9)	\$ (1,408.91)
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Calculation of Gain/(Loss) & Receivable for Sale of NOx Annual Allowances under Coleman SSR Agmt :

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
Coleman (C1, C2, C3, and CS)	\$ 1,206.20	\$ 37.50	\$ 20,512.50	\$ 19,306.30

J071-1113 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./ (Cr.)
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 20,512.50
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ 469.03
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ 4.63
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ 205.30
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (1,665.18)
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (19,306.30)
Error Check:					OK

(b) Coleman allowances billed to Century at Market Price

(b)

(a) SOURCE. Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual)
 (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.
 (c) SOURCE. Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "Allowance Prices" tab

Monthly NOx Emissions
Oct-13

NOx Usage
Oct-13

	Allowances	Cost	Roll Forward Weighted Avg Unit Cost
Beginning NOx Allowance Balance from End of Sep-13	1,261.7	\$ 2,034.67	\$ 1.6128
Rounding Adjustment	(16.0)		\$ -
	1,245.7	\$ 2,034.87	\$ 1.6335

Oct-13 Monthly NOx Usage:

	Usage		(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
Coleman - 1	Usage	C1	46.6	\$ 76.12	\$ 1.633547
Coleman - 2	Usage	C2	39.5	\$ 64.53	\$ 1.633547
Coleman - 3 & CS	Usage	C3 & CS	405.9	\$ 663.08	\$ 1.633547
Green - 1	Usage	G1	175.3	\$ 286.38	\$ 1.633547
Green - 2	Usage	G2	192.9	\$ 315.11	\$ 1.633547
Reid - 1 & RT	Usage	R1 & RCT	0.6	\$ 0.98	\$ 1.633547
Wilson	Usage	Wilson	68.5	\$ 144.57	\$ 1.633547
Total Oct-13 NOx Usage:			949.30	\$ 1,550.73	\$ 1.633551

Adjustment: (J079-nrc-1013) (c) (1.1) \$ (7.89)

Ending Oct-13 NOx Annual Allowance Inventory:

295.3	\$ 476.25
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Calculation of A/R-SSR-Coleman & Gain on Sale of Coleman Allowances under SSR:

	Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
C1	46.6	\$ 76.12	\$ 38.50	\$ 1,794.10	\$ 1,717.98
C2	39.5	\$ 64.53	\$ 38.50	\$ 1,520.75	\$ 1,456.22
C3 & CS	405.9	\$ 663.08	\$ 38.50	\$ 15,627.15	\$ 14,964.09
Total	492.0	\$ 803.71		\$ 18,942.00	\$ 18,138.29

Station Totals (Before Adjmts)		Adjustments	J071-1013 Incl. Adjustments
\$ 803.71	\$ -	\$ -	\$ 803.71
\$ 601.47	\$ -	\$ -	\$ 601.47
\$ 0.98	\$ -	\$ -	\$ 0.98
\$ 144.57	\$ -	\$ -	\$ 144.57
\$ 1,550.73	\$ -	\$ -	\$ 1,550.73

Coleman
Green
Reid
Wilson
JE

J071-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 18,942.00
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ 601.47
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ 0.98
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ 144.57
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (1,550.73)
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (18,138.29)
				Error Check	OK

(b) Coleman allowances billed to Century at Market Price

(b)

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual)
(b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.

(c) Adjustments required to correct ending inventory balance based on difference between Aug-13 adjustment made in Sep-13 to remove Coleman usage for 8/20/13-8/31/13 (period Coleman operated under SSR agreement), which was based on average daily usage during the month, and the actual allowances consumed by day, which was used to calculate the adjustments in Oct-13 for allowances used from 8/20/13-8/31/13 and the actual amount to be included on Century's invoice for reimbursement under the SSR agreement.

Big Rivers Electric Corporation
 Monthly NOx Emissions
 Oct-13
 Adjustment for Coleman Annual Nox Allowances Used During Sep. 2013
 To record Coleman Allowances used during Sep-13 and SSR Receivable at Market Prices

NOx Usage
 Oct-13

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
1,794.9	\$ 2,894.82	\$ 1.6128
1,794.9	\$ 2,894.82	\$ 1.6128

Beginning NOx Allowance Balance from End of September 2013 (after adjusting for 8/2013 - 8/31/13 usage)

Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
(a) 0.2	\$ 0.32	\$ 1.612825
(b) 2.8	\$ 4.19	\$ 1.612825
(b) 530.4	\$ 855.44	\$ 1.612825
Total	\$ 859.95	\$ 1.612809

Oct-13 Monthly NOx Usage:

Usage	C1	C2	C3 & CS
Coleman - 1			
Coleman - 2			
Coleman			

Total Oct-13 NOx Usage:

Ending Oct-13 NOx Annual Allowance Inventory:

1,261.7 \$ 2,034.87

Calculation of A/R-SSR-Coleman & Gain on Sale of Coleman Allowances under SSR:

Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/Loss
0.2	\$ 0.32	\$ 42.00	\$ 8.40	\$ 8.08
2.8	\$ 4.19	\$ 42.00	\$ 109.20	\$ 105.01
530.4	\$ 855.44	\$ 42.00	\$ 22,276.80	\$ 21,421.38
Total	\$ 859.95		\$ 22,394.40	\$ 21,534.45

J076-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr/(Cr.)	Err Check
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 22,394.40	OK
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -	
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -	
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -	
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (859.95)	
41180000	Gain from Disposition of Allowances	BRSTMOPF	41180000	0699	\$ (21,534.45)	

Coleman NOx allowances billed to Century at Market Price

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> 'C1 Annual NOx Emissions', 'C2 Annual NOx Emission', 'C3 Annual NOx Emissions', etc. (Actual Monthly EDR Beginning Oct. 2013 (retroactive to 8/2013) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.)

Big Rivers Electric Corporation

Monthly NOx Emissions

Oct-13 Adjustment for 8/20/13 - 8/31/13 Annual Nox Allowances used at Coleman
 To record Coleman Allowances used 8/20/13-8/31/13 and SSR Receivable at Market Prices

NOx Usage
 Oct-13

Beginning NOx Allowance Balance from End of September 2013 (Before Aug & Sep Coleman adjustments):

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
1,976.2	\$ 3,190.45	\$ 1.6128
1,978.2	\$ 3,190.45	\$ 1.6128

Oct-13 Monthly NOx Usage:

Usage	C1	C2	C3 & CS
Coleman - 1			
Coleman - 2			
Coleman - 3 & CS			

(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
(b) 0.4	\$ 0.65	\$ 1.612824
(b) 0.2	\$ 0.32	\$ 1.612824
(b) 182.7	\$ 294.66	\$ 1.612824
183.3	\$ 295.63	\$ 1.812821

Station Totals (Before Adjmts)		Adjustments	J073-1013 Incl. Adjustments
\$ 295.63	\$ -	\$ 295.63	
\$ 295.63	\$ -	\$ 295.63	

Coleman
 JE

Total Oct-13 NOx Usage:

Ending Oct-13 NOx Annual Allowance Inventory:

1,794.9	\$ 2,894.82
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Calculation of AVR-SSR-Coleman & Gain on Sale of Coleman Allowances under SSR:
 Total

Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
183.3	\$ 295.63	\$ 42.00	\$ 7,698.60	\$ 7,402.97

J073-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr/(Cr)
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 7,698.60
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (295.63)
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (7,402.97)
Error Check:					OK

Coleman NOx allowances billed to Century at Market Price

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual Monthly EDR)
 (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are purchased are taken from BREC's inventory and billed to Century at market prices

Big Rivers Electric Corporation
 Monthly NOx Emissions
 Sep-13

NOx Usage
 Sep-13

	Allowances	Cost	Roll Forward Weighted Avg Unit Cost
Beginning NOx Allowance Balance from End of Aug-13	2,210.6	\$ 3,565.30	\$ 1.6128
Rounding Adjustment	0.0	\$ -	\$ -
Adjustment for Aug-13 (see Tab "09.13 Adjmt. For 08.13") (J074-nrc-0913)	199.3	\$ 321.40	\$ 1.6128
	2,409.9	\$ 3,886.70	\$ 1.6128

Sep-13 Monthly NOx Usage:

	Usage		(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
Coleman - 1	Usage	C1	0.0	\$ -	\$ 1.612822
Coleman - 2	Usage	C2	0.0	\$ -	\$ 1.612822
Coleman - 3 & CS	Usage	C3 & CS	0.0	\$ -	\$ 1.612822
Green - 1	Usage	G1	172.1	\$ 277.57	\$ 1.612822
Green - 2	Usage	G2	169.6	\$ 273.53	\$ 1.612822
Reid - 1 & RT	Usage	R1 & RT	0.0	\$ -	\$ 1.612822
Wilson	Usage	Wilson	90.0	\$ 145.15	\$ 1.612822
Total Sep-13 NOx Usage:			431.7	\$ 696.25	\$ 1.612810

Station Totals (Before Adjmts)		Adjustments	J071-0913 Incl. Adjustments
\$ -			\$ -
\$ 551.10			\$ 551.10
\$ -			\$ -
\$ 145.15			\$ 145.15
\$ 696.25	\$ -		\$ 696.25

Coleman
 Green
 Reid
 Wilson
 JE

Ending Sep-13 NOx Annual Allowance Inventory:

1,978.2	\$ 3,190.45
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J071-0913 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
50910000	Allowances-Clean Air	EMISSALLOW	CLNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ 551.10
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ 145.15
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (696.25)
Error Check:					OK

- (a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emission"
 (b) Beginning 8/20/13, emission allowances used at Coleman under the SSR agreement are purchased from the open market and paid by Century. (Note: this decision was reversed in Oct. 2013. See Oct-13 entries for detail).

**Big Rivers Electric Corporation
NOx Emission Allowance Adjustment**

Sep-13

*Adjustment to Add Back Emission Allowances used by Coleman from Aug. 20 - Aug. 31, 2013 (i.e. after Coleman changed to SSR for MISO).
Adjustment included in Aug-13 ES Filing, not recorded in GL until Sep-13.*

	(A)	(B)	[(A)/(B)] = (C)	(D)	[(C) x (D)] = (E)
	Coleman Total Monthly NOx Allowance Usage ¹ (Aug-13)	No. of Days in Month	Daily Allowances Used	Times No. of Days (8/20 - 8/31)	Adjustment (Added Back to Allowance Inventory in Sep-13)
Cost (\$)	\$ 830.29	31	\$ 26.78	12	\$ 321.40
No. of Allowances Used	514.8	31	16.6	12	199.3
	\$ 1.6128				

¹ As recorded in Aug-13 (J071-nrc-0813)

Big Rivers Electric Corporation
 Monthly NOx Emissions
 Aug-13

NOx Usage
 Aug-13

Beginning NOx Allowance Balance from End of Jul-13
Rounding Adjustment

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
3,211.0	\$ 5,177.17	\$ 1.6123
(1.0)	\$ -	\$ -
<u>3,210.0</u>	<u>\$ 5,177.17</u>	<u>\$ 1.6128</u>

Aug-13 Monthly NOx Usage:

Usage		(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost	
Coleman - 1	Usage	C1	0.6	\$ 0.97	\$ 1.612826
Coleman - 2	Usage	C2	0.6	\$ 0.97	\$ 1.612826
Coleman - 3 & CS	Usage	C3 & CS	513.6	\$ 828.35	\$ 1.612826
Green - 1	Usage	G1	198.0	\$ 319.34	\$ 1.612826
Green - 2	Usage	G2	201.9	\$ 325.63	\$ 1.612826
Reid - 1 & RT	Usage	R1 & RCT	2.4	\$ 3.87	\$ 1.612826
Wilson	Usage	Wilson	82.3	\$ 132.74	\$ 1.612826
Total Aug-13 NOx Usage:			<u>999.4</u>	<u>\$ 1,611.87</u>	<u>\$ 1.612838</u>

Station Totals (Before Adjmts)		Adjustments	J071-0813 Incl. Adjustments
\$ 830.29	\$ -	\$ -	\$ 830.29
\$ 644.97	\$ -	\$ -	\$ 644.97
\$ 3.87	\$ -	\$ -	\$ 3.87
\$ 132.74	\$ -	\$ -	\$ 132.74
<u>\$ 1,611.87</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,611.87</u>

Coleman
 Green
 Reid
 Wilson

JE

Ending Aug-13 NOx Annual Allowance Inventory:

<u>2,210.6</u>	<u>\$ 3,565.30</u>
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J071-0813 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr/(Cr.)
50910000	Allowances-Clean Air	EMISSALLOW	CLNOX	0449	\$ 830.29
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ 644.97
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ 3.87
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ 132.74
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ (1,611.87)
Error Check:					OK

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual Monthly EDR Emission (Tons))

**Big Rivers Electric Corporation
Seasonal NOx Allowance Inventory**

Jan-14

(MAY - SEPTEMBER ONLY)

**NOTE: Amounts below only include Seasonal NOx Allowances.
Acct. 15812000 balance includes both Seasonal NOx Allowances (from below) and Annual NOx Allowances (from the "Inventory NOx" tab)**

Seasonal NOx Allowances Affecting Weighted Average Cost

	Allowances	GL Acct. No. 15812000 (a) \$	Unit Cost	
Balance 7/31/2013	1,363.8	\$ -	0.0000	1:1 Ratio
August 2013 Adjustments	0.0	\$ -	0.0000	1:1 Ratio
Actual August 2013 Usage	(999.4)	\$ -	0.0000	1:1 Ratio
Balance 8/31/2013	364.4	\$ -	0.0000	1:1 Ratio
Adjustment for Coleman Aug-13 while running as SSR (e)	199.3	\$ -	0.0000	1:1 Ratio
Actual September 2013 Usage	(431.7)	\$ -	0.0000	1:1 Ratio
Balance 9/30/2013	132.0	\$ -	0.0000	1:1 Ratio
Adjustment Record Coleman 8/20/13-8/31/13 usage (f)	(183.3)	\$ -	0.0000	1:1 Ratio
Adjustment Record Coleman Sep-13 usage (f)	(533.2)	\$ -	0.0000	1:1 Ratio
Rounding Adjustment	(1.5)	\$ -		
Adjustment Aug-13 Daily Avg. for Coleman vs. Actual Used	(16.0)	\$ -	0.0000	1:1 Ratio
Balance 10/31/2013	(602.0)	\$ -	0.0000	1:1 Ratio
Net Allowances Received from Station 2 Allocation (Oct-13 ES Filing)	380.0	\$ -	0.0000	1:1 Ratio
Purchase from Element Markets (g)	300.0	\$ 6,000.00	20.0000	1:1 Ratio
Balance 11/30/2013	78.0	\$ 6,000.00	76.9231	1:1 Ratio
Allowances received from USEPA for May-14 to Sep-14 Ozone Season	3,984.0	\$ -	0.0000	1:1 Ratio
Adjustment for 2013 Station II Allocation	3.0	\$ -	0.0000	1:1 Ratio
Actual Jan-14 Usage	0.0	\$ -	0.0000	1:1 Ratio
Balance 1/31/2014	4,065.0	\$ 6,000.00	1.4760	1:1 Ratio

(e) Adjustment to add back emission allowances used at Coleman from 8/20/13 (when Coleman became SSR under MISO for serving Century) through 8/31/13 until SSR Budget allowance costs are determined.

(f) BR will use its existing emission allowances for Coleman emissions while running as an SSR and will bill Century for those emission allowances based on actual market prices.

(g) Big Rivers purchased 300 CAIR Ozone Season NOx Allowances from Element Markets, LLC during Nov. 2013 for \$6,000 per the Allowance Purchase and Sale Agreement between the two companies, dated 11/12/2013. Purchase wasn't recorded by A/P in GL until Dec-13.

Seasonal NOx Usage
 Nov-13

Beginning Seasonal NOx Allowance Balance from End of Oct-13:

Rounding Adjustment
 Net Allowances Received from Station 2 Split (per Oct-13 ES Filing)
 Purchase from Element Markets (11/12/13 Allowance Purchase & Sale Agreement)
 Adjustment #3
 Adjustment #4

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
(602.0)	\$ -	\$ -
0.0	\$ -	\$ -
380.0	\$ -	\$ -
300.0	\$ 6,000.00	\$ 20,000.00
		\$ -
		\$ -
78.0	\$ 6,000.00	\$ 76.9231

Nov-13 Monthly NOx Usage:

Station	Usage	Category
Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS
Green - 1	Usage	G1
Green - 2	Usage	G2
Reid - 1 & RT	Usage	R1 & RCT
Wilson	Usage	Wilson

(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
(b) -	\$ -	\$ 76.923077
(b) -	\$ -	\$ 76.923077
(b) -	\$ -	\$ 76.923077
-	\$ -	\$ 76.923077
-	\$ -	\$ 76.923077
-	\$ -	\$ 76.923077
-	\$ -	\$ 76.923077
78.0	\$ 6,000.00	\$ 76.923077

J077-1113 Station Totals
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

Coleman
 Green
 Reid
 Wilson

Total Nov-13 NOx Usage:

Ending Nov-13 NOx Annual Allowance Inventory:

Calculation of Gain/Loss & Rec. for Sale of NOx Seasonal Allowances under Coleman SSR Agmt

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/Loss
Coleman (C1, C2, C3, and CS)	\$ -	\$ 21.50	\$ -	\$ -

J077-1113 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ -

Coleman allowances billed to Century at Market Price

Error Check: OK

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual Monthly EDR)
 (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are purchased and taken from BREC's inventory and billed to Century at market prices

Big Rivers Electric Corporation
Seasonal NOx Allowances

Oct-13 Adjustment for September 2013 Coleman Usage

To record Coleman Seasonal Allowances used 8/20/13-8/31/13 and SSR Receivable at Market Prices

Seasonal NOx Usage
Oct-13

Beginning NOx Allowance Balance from End of September 2013 (after adjusting for Coleman usage from 8/20/13 - 8/31/13):
Rounding Adjustment
Adjustment #1

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
(51.3)	\$ -	\$ -
(1.5)	\$ -	\$ -
(18.0)	\$ -	\$ -
(68.8)	\$ -	\$ -

Oct-13 Monthly NOx Usage:

Usage	C1	C2	C3 & CS
Coleman - 1	Usage		
Coleman - 2	Usage		
Coleman - 3 & CS	Usage		

(a) Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
(b) 0.2	\$ -	\$ -
(b) 2.6	\$ -	\$ -
(b) 530.4	\$ -	\$ -
Total Oct-13 NOx Usage:	533.2	\$ -

Station Totals (Before Adjmts)		Adjustments	J077-1013 Incl. Adjustments
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

Coleman
JE

Ending Oct-13 NOx Annual Allowance Inventory:

(602.0)	\$ -
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Calculation of Gain/Loss & Rec. for Sale of NOx Seasonal Allowances under Coleman SSR Agmt

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
Coleman (C1, C2, C3, and CS)	833.2	\$ -	\$ 21.50	\$ 11,463.80

J077-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 11,463.80
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (11,463.80)

Coleman allowances billed to Century at Market Price

Error Check: OK

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual Monthly EDR)
(b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are purchased and taken from BREC's inventory and billed to Century at market prices.

Big Rivers Electric Corporation

Seasonal NOx Allowances

Oct-13 Adjustment for August 2013 Usage

To record Coleman Seasonal Allowances used 8/20/13-8/31/13 and SSR Receivable at Market Prices

Seasonal NOx Usage
Oct-13

Beginning NOx Allowance Balance from End of September 2013 (Before Aug & Sep Coleman adjustments):

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
132.0	\$ -	\$ -
132.0	\$ -	\$ -

Oct-13 Monthly NOx Usage:

	Usage	C1	C2	C3 & CS
Coleman - 1				
Coleman - 2				
Coleman				

(a)	Actual Monthly EDR Emission (Tons)	Cost	Unit Cost
(b)	0.40	\$ -	\$ -
(b)	0.20	\$ -	\$ -
(b)	182.7	\$ -	\$ -
	183.3	\$ -	\$ -

Station Totals (Before Adjmts)		Adjustments	J074-1013 Incl. Adjustments
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -

Coleman

JE

Total Oct-13 NOx Usage:

Ending Oct-13 NOx Annual Allowance Inventory:

(51.3)	\$ -
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Calculation of A/R-SSR-Coleman & Gain on Sale of Coleman Allowances under SSR:
Total

Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
183.3	\$ -	\$ 21.00	\$ 3,849.30	\$ 3,849.30

J074-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 3,849.30
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -
41180000	Gain from Disposition of Allowances	BRSTMOPS	41180000	0699	\$ (3,849.30)
				Error Check:	OK

Coleman allowances billed to Century at Market Price

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Annual NOx Emissions", "C2 Annual NOx Emission", "C3 Annual NOx Emissions", etc. (Actual Monthly EDR)
 (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are purchased are taken from BREC's inventory and billed to Century at market prices.

Big Rivers Electric Corporation
Ozone Season NOx Emissions (May - September Only)
Sep-13

Seasonal NOx Usage
Sep-13

		Allowances	Cost	Roll Forward Weighted Avg Unit Cost	
Beginning Seasonal NOx Allowance Balance from End of Aug-13 :		563.7	\$ -	\$ -	1:1 Ratio
Rounding Adjustment		-	\$ -	\$ -	1:1 Ratio
Adjusted Balance		563.7	\$ -	\$ -	
Sep-13 Seasonal NOx Usage by Plant:		(a) Tons	Cost	Unit Cost	Station Totals
Usage	(b)	C1	0.0	\$ -	
Usage	↓	C2	0.0	\$ -	
Usage		C3 & CS	0.0	\$ -	\$ - Coleman
Usage		G1	172.1	\$ -	
Usage		G2	169.6	\$ -	\$ - Green
Usage		R1 & RCT	0.0	\$ -	\$ - Red
Usage		Wilson	90.0	\$ -	\$ - Wilson
Total Sep-13 Seasonal NOx Usage:		431.7	\$ -	\$ -	\$ - JE
Ending Sep-13 NOx Seasonal Allowance Inventory:		132.0	\$ -		

J072-0913 Details:

NO ENTRY MADE (NO \$ AMOUNTS)

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
50910000	Allowances-Clean Air	EMISSALLOW	CLNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -
OK					

(a) SOURCE: Big Rivers Intranet Homepage → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → "C1 Ozone Season", "C2 Ozone Season", "C3 Ozone Season", etc.

(b) Beginning 8/20/13, emission allowances used at Coleman under the SSR agreement are purchased from the open market and paid by Century.

Big Rivers Electric Corporation
 Seasonal NOx Emission Allowance Adjustment

Sep-13

Adjustment to Add Back Seasonal NOx Emission Allowances used by Coleman from Aug. 20 - Aug. 31, 2013 (i.e. after Coleman changed to SSR for MISO).

	(A)	(B)	[(A)/(B)] = (C)	(D)	[(C) x (D)] = (E)
	Coleman Total Seasonal NOx Allowance Usage (Aug-13)	No. of Days in Month	Daily Allowances Used	Times No. of Days (8/20 - 8/31)	Adjustment (Added Back to Allowance Inventory in Sep-13)
Cost (\$)	\$ -	31	\$ -	12	\$ -
No. of Allowances Used	514.8	31	16.6	12	199.3

REVERSED

Decision made in Nov-13 (Oct-13 ME Close) to use Big Rivers' emission allowances for Coleman (instead of purchasing from market each month) and bill Century for emission allowances based on market prices.

Big Rivers Electric Corporation
Ozone Season NOx Emissions (May - September Only)
Aug-13

Seasonal NOx Usage
Aug-13

		Allowances	Cost	Roll Forward Weighted Avg Unit Cost		
Beginning Seasonal NOx Allowance Balance from End of Jul-13 :		1,363.8	\$ -	\$ -	1:1 Ratio	
Adjusted Balance		1,363.8	\$ -	\$ -		
(a)						
Aug-13 Seasonal NOx Usage by Plant:		Tons	Cost	Unit Cost	Station Totals	
Usage	C1	0.6	\$ -	\$ -		
Usage	C2	0.6	-	-		
Usage	C3 & CS	513.6	-	-	\$ -	Coleman
Usage	G1	198.0	-	-	-	Green
Usage	G2	201.9	-	-	-	Reid
Usage	R1 & RCT	2.4	-	-	-	Wilson
Usage	Wilson	82.3	-	-	-	
Total Aug-13 Seasonal NOx Usage:		999.4	\$ -	\$ -	\$ -	JE
Ending Aug-13 NOx Seasonal Allowance Inventory:		364.4	\$ -			

J072-0813 Details:

NO ENTRY MADE (NO \$ AMOUNTS)

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
50910000	Allowances-Clean Air	EMISSALLOW	CLNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	GRNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RDNOX	0449	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WLNOX	0449	\$ -
15812000	Allowance Inventory - NOX	BRBALSHT	15812000	0699	\$ -

OK

(a) SOURCE: Big Rivers Intranet Homepage -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "C1 Ozone Season", "C2 Ozone Season", "C3 Ozone Season", etc.

Big Rivers Electric Corporation
SO2 Allowance Inventory
Jan-14

	Allowances Affecting Weighted Average Cost			Actual Allowance Inventory				
	Allowances	GL Acct. No. 15811000 \$	Unit Cost					
Balance 7/31/13	45,328.9	\$ 183,998.38	\$ 4.0592		90,657.8	0.0	90,657.8	90,657.8
Adjustment(s)	-	\$ -			0.0	0.0	0.0	0.0
Actual August 2013 Usage	(1,481.8)	\$ (6,014.92)	\$ 4.0592	2:1 Ratio	(2,963.6)	0.0	(2,963.6)	(2,963.6)
Balance 8/31/13	43,847.1	\$ 177,983.46	\$ 4.0592		87,694.2	0.0	87,694.2	87,694.2
Adjmt. August 2013	(h) 118.6	\$ 481.29			237.1	0.0	237.1	237.1
Actual Sep. 2013 Usage	(990.7)	\$ (4,021.45)	\$ 4.0592	2:1 Ratio	(1,981.4)	0.0	(1,981.4)	(1,981.4)
Balance 9/30/13	42,975.0	\$ 174,443.30	\$ 4.0592		85,949.9	0.0	85,949.9	85,949.9
Adjmt. #1-8/20/13-8/31/13 Coleman Usage	(i) (108.7)	\$ (441.23)	\$ 4.0592		(217.4)	0.0	(217.4)	(217.4)
Adjmt. #2-Sep 2013 Coleman Usage	(j) (410.8)	\$ (1,667.52)	\$ 4.0592		(821.6)	0.0	(821.6)	(821.6)
Adjmt. #3	(k) (9.9)	\$ (40.06)	\$ 4.0465		(19.8)	0.0	(19.8)	(19.8)
Actual Oct. 2013 Usage	(3,352.4)	\$ (13,608.06)	\$ 4.0592	2:1 Ratio	(6,704.8)	0.0	(6,704.8)	(6,704.8)
Balance 10/31/13	39,093.2	\$ 158,686.43	\$ 4.0592		78,186.3	0.0	78,186.3	78,186.3
Adjustment(s)	-	\$ -	\$ -		0.0	0.0	0.0	0.0
Actual Nov. 2013 Usage	(1,967.9)	\$ (7,988.10)	\$ 4.0592	2:1 Ratio	(3,935.8)	0.0	(3,935.8)	(3,935.8)
Balance 11/30/13	37,125.3	\$ 150,698.33	\$ 4.0592		74,250.5	0.0	74,250.5	74,250.5
Adjustment(s)	-	\$ -	\$ -		0.0	0.0	0.0	0.0
Actual Dec. 2013 Usage	(1,474.0)	\$ (5,983.26)	\$ 4.0592	2:1 Ratio	(2,948.0)	0.0	(2,948.0)	(2,948.0)
Balance 12/31/13	35,651.3	\$ 144,715.07	\$ 4.0592		71,302.5	0.0	71,302.5	71,302.5
Net Purchases and/or (Sales)	-	\$ -	\$ -		0.0	0.0	0.0	0.0
2012 split of excess SO2 allowance from BREC to HMP&L	(775.5)	\$ -			(1,551.0)	0.0	(1,551.0)	(1,551.0)
2013 split of excess SO2 allowances from HMP&L to BREC	626.5	\$ -			1,253.0	0.0	1,253.0	1,253.0
2014 SO2 allowance allocation from USEPA	20,431.0	\$ -			40,862.0	0.0	40,862.0	40,862.0
2013 Rounding Adjustment	0.5	\$ -			1.0	0.0	1.0	1.0
Actual Jan. 2014 Usage	(1,744.8)	\$ (4,514.24)	\$ 2.5873	2:1 Ratio	(3,489.6)	0.0	(3,489.6)	(3,489.6)
Balance 1/31/14	54,189.0	\$ 140,200.83	\$ 2.5873		108,377.9	0.0	108,377.9	108,377.9

Footnotes:

(h) J074-nrc-0913 - Adjustment to add back emission allowances used at Coleman from 8/20/13 (when Coleman became SSR under MISO for serving Century) through 8/31/13 until SSR Budget allowance costs are determined. See Tab "8.13 Adjmt. Made In 9.13" for detail and calculation.

(i) BR will use its existing emission allowances for Coleman emissions while Coleman is running under SSR agreement and will bill Century for those emission allowances based on actual market prices. Accordingly, adjustments made in Oct-13 to record emission allowances used by Coleman during Aug-13 (from 8/20-8/31/13) and Sep-13 and record a receivable for the market value of those allowances. While Coleman operates under SSR agreement, the monthly allowance entry will include a Dr. to the SSR-Receivable Account for the market value of the allowances used at Coleman, a Cr. to the Emission Allowance Inventory balance for the cost of those allowances, and a (Cr)/Dr. to (Gain)/Loss on Disposition of Allowances for the difference between the Market Value and the Carrying Cost of the allowances used by Coleman.

(j) Adjustment required to correct ending inventory balance based on difference between Aug-13 adjustment made in Sep-13 to remove Coleman usage for 8/20/13-8/31/13 (period Coleman operated under SSR agreement), which was based on average daily usage during the month, and the actual allowances consumed by day, which was used to calculate the adjustments in Oct-13 for allowances used from 8/20/13-8/31/13 and the actual amount to be included on Century's invoice for reimbursement under the SSR agreement.

- (a) SOURCE. Big Rivers Intranet Home Page → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → "SO2 Emission Summary" tab
- (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices
- (c) SOURCE. Big Rivers Intranet Homepage → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → "Allowance Prices" tab

Big Rivers Electric Corporation
Monthly SO2 Emissions
Dec-13

SO2 Usage
Dec-13

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
37,125.3	\$ 150,698.33	\$ 4.0592
-	-	-
-	-	-
-	-	-
37,125.3	\$ 150,698.33	\$ 4.0592

Beginning SO2 Allowance Balance from End of Nov-13:
Adjustment #1
Adjustment #2
Adjustment #3

Dec-13 Monthly SO2 Usage:	Tons of Emission	Cost	Unit Cost
Coleman - 1 Usage	5.3	\$ 21.51	\$ 4.0592
Coleman - 2 Usage	7.3	\$ 29.63	\$ 4.0592
Coleman - 3 & CS Usage	518.3	\$ 2,103.88	\$ 4.0592
Green - 1 Usage	230.2	\$ 934.43	\$ 4.0592
Green - 2 Usage	94.3	\$ 382.78	\$ 4.0592
Red - 1 & RT Usage	0.1	\$ 0.41	\$ 4.0592
Wilson Usage	618.5	\$ 2,510.62	\$ 4.0592
Total Dec-13 SO2 Usage:	1,474.0	\$ 5,983.26	\$ 4.0592
Ending SO2 Allowance Balance at End of Dec-13	35,651.3	\$ 144,715.07	\$ 4.0592

Calc. of Gain/(Loss) & Receivable for Sale of SO2 Allowances under Coleman SSR Agmt.:

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
530.9	\$ 2,155.02	1 \$ 0.65 (c)	\$ 345.09	\$ (1,809.93)

3070-1213 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 345.09 (b)
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 1,317.21
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 0.41
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,510.62
15911000	Allowance Inventory-SO2	BRBALSHT	15911000	0699	\$ (5,983.26)
41180000	(Gain)/Loss on Disposition of Allowances	BRSTMOPS	41180000	0699	\$ 1,809.93
				Emer Check	OK

(a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "SO2 Emission Summary" tab
 (b) Beginning Oct. 2013 (retroactive to 8/2013) emission allowances used at Coleman under the SSR agreement are taken from BRECs inventory and billed to Century at market prices.
 (c) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "Allowance Prices" tab

Big Rivers Electric Corporation
 Monthly SO2 Emissions
 Nov-13

SO2 Usage
 Nov-13

Beginning SO2 Allowance Balance from End of Oct-13:
 Adjustment #1
 Adjustment #2
 Adjustment #3

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
39,093.2	\$ 158,686.43	\$ 4.0592
-	\$ -	\$ -
-	\$ -	\$ -
-	\$ -	\$ -
39,093.2	\$ 158,686.43	\$ 4.0592

(a)	Tons of Emission	Cost	Unit Cost
(b)	231.3	\$ 938.89	\$ 4.0592
	263.4	\$ 1,069.19	\$ 4.0592
	634.3	\$ 2,574.75	\$ 4.0592
	90.8	\$ 368.58	\$ 4.0592
	159.6	\$ 647.85	\$ 4.0592
	0.2	\$ 0.81	\$ 4.0592
	588.3	\$ 2,388.03	\$ 4.0592
	1,967.9	\$ 7,988.10	\$ 4.0592
	37,125.3	\$ 150,698.33	\$ 4.0592

Nov-13 Monthly SO2 Usage:

Coleman - 1 Usage	C1
Coleman - 2 Usage	C2
Coleman - 3 & CS Usage	C3 & CS
Green - 1 Usage	G1
Green - 2 Usage	G2
Reid - 1 & RT Usage	R1 & RT
Wilson Usage	W1

Station Totals (Before Adjmts)	Adjustments	J070-1113 Incl. Adjmts
\$ 4,582.83	\$ -	\$ 4,582.83
\$ 1,016.43	\$ -	\$ 1,016.43
\$ 0.81	\$ -	\$ 0.81
\$ 2,388.03	\$ -	\$ 2,388.03
\$ 7,988.10	\$ -	\$ 7,988.10

Coleman
 Green
 Reid
 Wilson

Total Nov-13 SO2 Usage:

Ending SO2 Allowance Balance at End of Nov-13

Calc. of Gain/Loss & Receivable for Sale of SO2 Allowances under Coleman SSR Agmt.:

Coleman Allowances	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
1,129.0	\$ 4,582.83	\$ 0.65 (c)	\$ 733.85	\$ (3,848.98)

J070-1113 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 733.85
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 1,018.43
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 0.81
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,388.03
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (7,988.10)
41180000	(Gain)/Loss on Disposition of Allowances	BRSTMOPS	41180000	0699	\$ 3,848.98
				Error Check:	OK

(b) Coleman-SSR SO2 Allowances billed to Century at Market Price

- (a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "SO2 Emission Summary" tab
- (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.
- (c) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> "Allowance Prices" tab

Big Rivers Electric Corporation
 Monthly SO2 Emissions
 Oct-13

SO2 Usage
 Oct-13

Beginning SO2 Allowance Balance from End of Sep-13 (after prior period adjustments for Coleman-SSR Arrts.):

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
42,455.5	\$ 172,334.55	\$ 4.0592
42,455.5	\$ 172,334.55	\$ 4.0592

Oct-13 Monthly SO2 Usage:

Station	Usage	Code
Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS
Green - 1	Usage	G1
Green - 2	Usage	G2
Reid - 1 & RT	Usage	R1 & RT
Wilson	Usage	W1

(a)	Tons of Emission	Cost	Unit Cost
(b)	586.4	\$ 2,380.31	\$ 4.0592
	450.7	\$ 1,829.48	\$ 4.0592
	1,266.9	\$ 5,142.60	\$ 4.0592
	308.5	\$ 1,252.28	\$ 4.0592
	140.3	\$ 569.51	\$ 4.0592
	0.1	\$ 0.41	\$ 4.0592
	599.5	\$ 2,433.49	\$ 4.0592
	3,352.4	\$ 13,608.06	\$ 4.0592

Station Totals (Before Adjmts)	Adjustments	J070-1013 Incl. Adjmts	
\$ 9,352.39		\$ 9,352.39	Coleman
\$ 1,821.77		\$ 1,821.77	Green
\$ 0.41		\$ 0.41	Reid
\$ 2,433.49		\$ 2,433.49	Wilson
\$ 13,608.06	\$ -	\$ 13,608.06	

Total Oct-13 SO2 Usage:

Adjustment (J079-nrc-1013)

(c)	(9.9)	\$ (40.06)	
	39,093.2	\$ 158,686.43	\$ 4.0592

Ending SO2 Allowance Balance at End of Oct-13

Calculation of ARR-SSR Coleman & Gain on Sale of SO2 Allowances under SSR:

C1
C2
C3 & CS

Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
586.4	\$ 2,380.31	\$ 0.65	\$ 381.16	\$ (1,999.15)
450.7	\$ 1,829.48	\$ 0.65	\$ 292.96	\$ (1,536.52)
1,266.9	\$ 5,142.60	\$ 0.65	\$ 823.49	\$ (4,319.11)
2,304.0	\$ 9,352.39		\$ 1,497.61	\$ (7,854.78)

J070-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr/(Cr.)
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 1,497.61
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 1,821.77
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 0.41
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,433.49
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (13,608.06)
41180000	Gain on Disposition of Allowances	BRSTMOPS	41180000	0699	\$ 7,854.78
Error Check:					OK

(b) Coleman-SSR SO2 Allowances billed to Century at Market Price

(a) SOURCE. Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> SO2 Emission Summary

(b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices

(c) Adjustment required to correct ending inventory balance based on difference between Aug-13 adjustment made in Sep-13 to remove Coleman usage for 8/20/13-8/31/13 (period Coleman operated under SSR agreement), which was based on average daily usage during the month, and the actual allowances consumed by day, which was used to calculate the adjustments in Oct-13 for allowances used from 8/20/13-8/31/13 and the actual amount to be included on Century's invoice for reimbursement under the SSR agreement.

Case No. 2012-00535

Attachment to Response for JI Supplemental Rehearing Item 6(d)(iii)

Witness: Billie J. Richert

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Big Rivers Electric Corporation
 Monthly SO₂ Emissions

Oct-13 Adjmt. for Allowances Used by Coleman Under SSR during Sep. 2013

Beginning SO₂ Allowance Balance from End of Sep-13 (after adjusting for Aug-13 Coleman-SSR Amts.):

Oct-13 Monthly SO ₂ Usage:		
Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS

Total Oct-13 SO₂ Usage:

Ending SO₂ Allowance Balance at End of Oct-13

Calculation of A/R-SSR Coleman & Gain on Sale of SO₂ Allowances under SSR:

C1
 C2
 C3 & CS

SO ₂ Usage Oct-13		
Allowances	Cost	Roll Forward Weighted Avg Unit Cost
42,866.3	\$ 174,002.07	\$ 4,0592
42,866.3	\$ 174,002.07	\$ 4,0592

(a)		
Tons of Emission	Cost	Unit Cost
20	\$ 8.12	\$ 4,0592
290	\$ 117.72	\$ 4,0592
379.8	\$ 1,541.68	\$ 4,0592
410.8	\$ 1,667.52	\$ 4,0592

(b)	
Actual Monthly EDR Emission (Tons)	Cost
20	\$ 8.12
290	\$ 117.72
379.8	\$ 1,541.68
410.8	\$ 1,667.52

Station Totals (Before Adjmts)	Adjustments	J078-1013 Incl. Adjmts
\$ 1,667.52		\$ 1,667.52
\$ 1,667.52	\$ -	\$ 1,667.52

Coleman

Actual Monthly EDR Emission (Tons)	Cost	Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/(Loss)
20	\$ 8.12	\$ 0.65	\$ 1.30	\$ (6.82)
290	\$ 117.72	\$ 0.65	\$ 18.85	\$ (98.87)
379.8	\$ 1,541.68	\$ 0.65	\$ 246.87	\$ (1,294.81)
410.8	\$ 1,667.52		\$ 267.02	\$ (1,400.50)

J078-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 267.02
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ -
15811000	Allowance Inventory-SO ₂	BRBALSHT	15811000	0699	\$ (1,667.52)
41180000	Gain on Disposition of Allowances	BRSTMOPS	41180000	0699	\$ 1,400.50
					Enter Check: OK

(b) Coleman-SSR SO₂ Allowances billed to Century at Market Price

(a) SOURCE: Big Rivers Intranet Home Page → Resources → Plant Critical Info → Environmental → Monthly Unit Emissions → SO₂ Emission Summary
 (b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices.

Big Rivers Electric Corporation
 Monthly SO2 Emissions
 Oct-13 Adjmt. for Allowances Used by Coleman Under SSR during 8/20/13 - 8/31/13

Beginning SO2 Allowance Balance from End of Sep-13 (before adjmts. for Aug-13 and Sep-13 Coleman-SSR Amts.):

Oct-13 Monthly SO2 Usage:

Coleman - 1 Usage	C1
Coleman - 2 Usage	C2
Coleman - 3 & CS Usage	C3 & CS

Total Oct-13 SO2 Usage:

Ending SO2 Allowance Balance at End of Oct-13

Calculation of A/R-SSR Coleman & Gain on Sale of SO2 Allowances under SSR:

C1
C2
C3 & CS

SO2 Usage
Oct-13

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
42,975.0	\$ 174,443.30	\$ 4.0592
42,975.0	\$ 174,443.30	\$ 4.0592

(a)	Tons of Emission	Cost	Unit Cost
(b)	4.9	\$ 19.89	\$ 4.0592
	2.6	\$ 10.55	\$ 4.0592
	101.2	\$ 410.79	\$ 4.0592
	108.7	\$ 441.23	\$ 4.0592

Station Totals (Before Adjmts)	Adjustments	J075-1013 Inct. Adjmts
\$ 441.23		\$ 441.23
\$ 441.23	\$ -	\$ 441.23

Coleman

42,866.3	\$ 174,002.07
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Actual Monthly EDR Emission (Tons)

Actual Monthly EDR Emission (Tons)	Cost
4.9	\$ 19.89
2.6	\$ 10.55
101.2	\$ 410.79
108.7	\$ 441.23

Market Price (\$/Ton)	Total Market Price (Receivable Amt.)	Gain/ (Loss)
\$ 0.65	\$ 3.19	\$ (16.70)
\$ 0.65	\$ 1.69	\$ (8.86)
\$ 0.65	\$ 65.78	\$ (345.01)
	\$ 70.66	\$ (370.67)

J075-1013 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr/(Cr.)
14340000	ACCTS REC-SSR-COLEMAN STATION	BRBALSHT	CENTURY SSR	0699	\$ 70.66
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ -
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (441.23)
41180000	Gain on Disposition of Allowances	BRSTMOPS	41180000	0699	\$ 370.57
			Error Check:		OK

(b) Coleman-SSR SO2 Allowances billed to Century at Market Price

(a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> SO2 Emission Summary

(b) Beginning Oct. 2013 (retroactive to 8/20/13) emission allowances used at Coleman under the SSR agreement are taken from BREC's inventory and billed to Century at market prices

**Big Rivers Electric Corporation
Monthly SO2 Emissions**

Sep-13

**SO2 Usage
Sep-13**

Beginning SO2 Allowance Balance from End of Aug-13:
Adjustment #1 (See Tab "8 13 Adjmt. Made In 9.13") (J074-nrc-0913)

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
43,847.1	\$ 177,983.46	\$ 4.0592
118.6	\$ 481.29	\$ 4.0592
43,965.7	\$ 178,464.75	\$ 4.0592

Sep-13 Monthly SO2 Usage:

Station	Usage	Category
Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS
Green - 1	Usage	G1
Green - 2	Usage	G2
Reid - 1 & RT	Usage	R1 & RT
Wilson	Usage	W1

(a)	Tons of Emission	Cost	Unit Cost
(b)	-	\$ -	\$ 4.0592
	-	\$ -	\$ 4.0592
	-	\$ -	\$ 4.0592
	282.5	\$ 1,146.72	\$ 4.0592
	158.5	\$ 643.38	\$ 4.0592
	0.1	\$ 0.41	\$ 4.0592
	549.6	\$ 2,230.94	\$ 4.0592
Total Sep-13 SO2 Usage:	990.7	\$ 4,021.45	\$ 4.0592

Station Totals (Before Adjmts)	Adjustments	J070-0913 Incl. Adjmts
\$ -		\$ -
\$ 1,790.10		\$ 1,790.10
\$ 0.41		\$ 0.41
\$ 2,230.94		\$ 2,230.94
\$ 4,021.45	\$ -	\$ 4,021.45

Coleman
Green
Reid
Wilson

Ending SO2 Allowance Balance at End of Sep-13

42,975.0	\$ 174,443.30
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J070-0913 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./(Cr.)
50910000	Allowances-Clean Air	EMISSALLOW	CL	0450	\$ -
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 1,790.10
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 0.41
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,230.94
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (4,021.45)
				Error Check	OK

(a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> SO2 Emission Summary
(b) Beginning 8/20/13, emission allowances used at Coleman under the SSR agreement are purchased from the open market and paid by Century.

Case No. 2012-00535

Attachment to Response for JI Supplemental Rehearing Item 6(d)(iii)

Witness: Billie J. Richert

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**Big Rivers Electric Corporation
SO2 Emission Allowance Adjustment**

Sep-13

Adjustment to Add Back Emission Allowances used by Coleman from Aug. 20 - Aug. 31, 2013 (i.e. after Coleman changed to SSR for MISO).

	(A)	(B)	[(A)/(B)] = (C)	(D)	[(C) x (D)] = (E)
	Coleman Total Monthly SO2 Allowance Usage ¹ (Aug-13)	No. of Days in Month	Daily Allowances Used	Times No. of Days (8/20 - 8/31)	Adjustment (Added Back to Allowance Inventory in Sep-13)
Cost (\$)	\$ 1,243.33	31	\$ 40.11	12	\$ 481.29
No. of Allowances	306.3	31	9.9	12	118.6

¹ As recorded in Aug-13 (J070-nrc-0813)

Big Rivers Electric Corporation
 Monthly SO2 Emissions

Aug-13

SO2 Usage
 Aug-13

Used for JE 070 recorded in Aug-13. Includes total allowances used by Coleman during Aug-13.
 See Aug-13 Adjmt. For detail and calculation of amounts added back to allowance inventory during Sep-13.

Roll Forward
 Weighted Avg
 Unit Cost

Beginning SO2 Allowance Balance from End of Jul-13:
 Adjustment #1

Allowances	Cost	Unit Cost
45,328.9	\$ 183,998.38	\$ 4.0592
-	\$ -	\$ -
45,328.9	\$ 183,998.38	\$ 4.0592

Aug-13 Monthly SO2 Usage:

Station	Usage	Code
Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS
Green - 1	Usage	G1
Green - 2	Usage	G2
Reid - 1 & RT	Usage	R1 & RT
Wilson	Usage	W1

(a)	Tons of Emission	Cost	Unit Cost
Coleman - 1	7.0	\$ 28.41	\$ 4.0592
Coleman - 2	6.4	\$ 25.98	\$ 4.0592
Coleman - 3 & CS	292.9	\$ 1,188.94	\$ 4.0592
Green - 1	339.7	\$ 1,378.91	\$ 4.0592
Green - 2	215.4	\$ 874.35	\$ 4.0592
Reid - 1 & RT	0.2	\$ 0.81	\$ 4.0592
Wilson	620.2	\$ 2,517.52	\$ 4.0592
Total Aug-13 SO2 Usage:	1,481.8	\$ 6,014.92	\$ 4.0592

Station Totals (Before Adjmts)		Adjustments	J070-0813 Incl. Adjmts	
\$ 1,243.33	\$ -	\$ -	\$ 1,243.33	Coleman
\$ 2,253.26	\$ -	\$ -	\$ 2,253.26	Green
\$ 0.81	\$ -	\$ -	\$ 0.81	Reid
\$ 2,517.52	\$ -	\$ -	\$ 2,517.52	Wilson
\$ 6,014.92	\$ -	\$ -	\$ 6,014.92	

Ending SO2 Allowance Balance at End of Aug-13

43,847.1	\$ 177,983.46
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J070-0813 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
50910000	Allowances-Clean Air	EMISSALLOW	CL	0450	\$ 1,243.33
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 2,253.26
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 0.81
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,517.52
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (6,014.92)
Error Check:					OK

(a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> SO2 Emission Summary

Case No. 2012-00535

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Witness: Billie J. Richert

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Big Rivers Electric Corporation
Monthly SO2 Emissions

Jul-13

SO2 Usage
Jul-13

Beginning SO2 Allowance Balance from End of Jun-13:
Adjustment #1 True-up based on Jun-13 ES Filing
Adjustment #2
Adjustment #3

Allowances	Cost	Roll Forward Weighted Avg Unit Cost
47,150.4	\$ 191,376.38	\$ 4.0588
(3.9)	\$ -	\$ -
-	\$ -	\$ -
-	\$ -	\$ -
47,146.5	\$ 191,376.38	\$ 4.0592

Jul-13 Monthly SO2 Usage:

Coleman - 1	Usage	C1
Coleman - 2	Usage	C2
Coleman - 3 & CS	Usage	C3 & CS
Green - 1	Usage	G1
Green - 2	Usage	G2
Reid - 1 & RT	Usage	R1 & RT
Wilson	Usage	W1

(a) Tons of Emission	Cost	Unit Cost
4.8	\$ 19.48	\$ 4.0592
5.7	\$ 23.14	\$ 4.0592
234.5	\$ 951.88	\$ 4.0592
275.6	\$ 1,118.72	\$ 4.0592
225.8	\$ 916.57	\$ 4.0592
478.6	\$ 1,942.73	\$ 4.0592
592.6	\$ 2,405.48	\$ 4.0592
1,817.6	\$ 7,378.00	\$ 4.0592

Station Totals (Before Adjmts)		Adjustments	J070-0713 Incl. Adjmts	
\$ 994.50	\$ -	\$ -	\$ 994.50	Coleman
\$ 2,035.29	\$ -	\$ -	\$ 2,035.29	Green
\$ 1,942.73	\$ -	\$ -	\$ 1,942.73	Reid
\$ 2,405.48	\$ -	\$ -	\$ 2,405.48	Wilson
\$ 7,378.00	\$ -	\$ -	\$ 7,378.00	

Total Jul-13 SO2 Usage:

Ending SO2 Allowance Balance at End of Jul-13

45,328.9	\$ 183,998.38
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J070-0713 Details:

Acct. No.	Acct. Name	Proj	Task	Exp Type	Dr./Cr.
50910000	Allowances-Clean Air	EMISSALLOW	CL	0450	\$ 994.50
50910000	Allowances-Clean Air	EMISSALLOW	GN	0450	\$ 2,035.29
50910000	Allowances-Clean Air	EMISSALLOW	RD	0450	\$ 1,942.73
50910000	Allowances-Clean Air	EMISSALLOW	WL	0450	\$ 2,405.48
15811000	Allowance Inventory-SO2	BRBALSHT	15811000	0699	\$ (7,378.00)
Error Check:					OK

(a) SOURCE: Big Rivers Intranet Home Page -> Resources -> Plant Critical Info -> Environmental -> Monthly Unit Emissions -> SO2 Emission Summary

Case No. 2012-00535

Attachment to Response for JI Supplemental Rehearing Item 6(d)(iii)

Witness: Billie J. Richert

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