

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN ELECTRONIC EXAMINATION BY THE)
PUBLIC SERVICE COMMISSION OF THE)
ENVIRONMENTAL SURCHARGE MECHANISM)
OF EAST KENTUCKY POWER COOPERATIVE,) CASE NO.
INC. FOR THE TWO-YEAR EXPENSE PERIOD) 2025-00266
ENDING MAY 31, 2025, AND THE PASS-)
THROUGH MECHANISM OF ITS SIXTEEN)
MEMBER DISTRIBUTION COOPERATIVES)

O R D E R

By Order entered on September 19, 2025, the Commission opened an investigation of the Environmental Surcharge for East Kentucky Power Cooperative, Inc. (EKPC) and its 16-member distribution cooperatives (Member Cooperatives). The investigation included the following expense periods: (1) the two-year review of EKPC's environmental surcharge for the expense month ending May 31, 2025; and (2) the corresponding two-year reviews of Member Cooperatives' pass-through mechanism for the expense month ending May 31, 2025.¹

LEGAL STANDARD

KRS 278.183(3) requires, in pertinent part, that:

Every two (2) years the commission shall review and evaluate past operation of the surcharge, and after hearing, as ordered, shall disallow improper expenses, and to the extent appropriate, incorporate surcharge amounts found just and reasonable into the existing base rates of each utility.

¹ Opening Order (Ky. PSC Sept. 19, 2025).

Additionally, KRS 278.183(5) states

The commission shall retain all jurisdiction granted by this section and KRS 278.020 to review the environmental surcharge authorized by this section and any complaints as to the amount of any environmental surcharge or the incorporation of any environmental surcharge into the existing base rate of any utility.

BACKGROUND

On March 17, 2005, the Commission approved EKPC's environmental surcharge application and established a surcharge mechanism.² The Commission also approved a mechanism to pass through the environmental surcharge to EKPC's Member Cooperatives.³ The Commission's last review was completed on July 28, 2025.⁴

The Commission issued a procedural schedule as Appendix A to the opening Order.⁵ No party sought intervention in this case. EKPC and the 16-member distribution cooperatives responded to three requests for information.⁶ On December 12, 2025, the

² Case No. 2004-00321, *Application of East Kentucky Power Cooperative, Inc. for Approval of an Environmental Compliance Plan and Authority to Implement an Environmental Surcharge* (Ky. PSC Mar. 17, 2005).

³ Case No. 2004-00372, *Application of Big Sandy RECC, Blue Grass Energy Cooperative Corporation, Clark Energy Cooperative, Cumberland Valley Electric, Farmers RECC, Fleming-Mason Energy, Grayson RECC, Inter-County Energy Cooperative, Jackson Energy Cooperative, Licking Valley RECC, Nolin RECC, Owen Electric Cooperative, Salt River Electric, Shelby Energy Cooperative, South Kentucky RECC and Taylor County RECC for Authority to Pass Through the Environmental Surcharge of East Kentucky Power Cooperative, Inc.* (Ky. PSC Mar. 17, 2005).

⁴ Case No. 2025-00013, *An Electronic Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the sixth-month expense periods ending May 31, 2022, November 30, 2022, and November 30, 2022, November 30, 2023, May 31, 2024, and November 30, 2024, the Two-Year Expense Period Ending May 31, 2023, and the Pass-Through Mechanism of Its Sixteen Member Distribution Cooperatives* (Ky. PSC July 28, 2025).

⁵ Opening Order (Ky. PSC Sept. 19, 2025).

⁶ EKPC's Response to Commission Staff's First Request for Information (Staff's First Request) (filed Oct. 15, 2025 and Oct. 27, 2025). Nolin Rural Electric Cooperative Corporation's Response to Staff's First Request (filed Oct. 15, 2025). Salt River Electric Cooperative Corp.'s (Salt River Electric) Response to Staff's First Request (filed Oct. 15, 2025). Licking Valley Rural Electric Cooperative Corporation's (Licking Valley RECC) Response to Staff's First Request (filed Oct. 15, 2025). Fleming-Mason Energy Cooperative, Inc.'s (Fleming-Mason Energy) Response to Staff's First Request (filed Oct. 14, 2025). Inter-

parties requested that the decision be made based on the record.⁷ This matter stands submitted for a decision.

SURCHARGE ADJUSTMENT

The Commission reviewed EKPC's activity during each review period set forth in this Order, including an under-recovery that occurred in May 2025. EKPC applied its May 2025 under-recovery to the June 2025 expense month, which was billed in July 2025. EKPC stated that, from the normal operation of the surcharge mechanism, no adjustment is needed to collect any under-recovery from the Member Cooperatives.⁸

RATE OF RETURN

The final rate of return (ROR) in effect for the periods under review is 6.484 percent for the expense month of May 2025, which was approved by the Commission in Case No.

County Energy Cooperative's (Inter-County Energy) Response to Staff's First Request (filed Oct. 15, 2025). Owen Electric Cooperative, Inc.'s (Owen Electric) Response to Staff's First Request (filed Oct. 13, 2025). Grayson Rural Electric Cooperative Corporation's (Grayson RECC) Response to Staff's First Request (filed Oct. 13, 2025). Shelby Energy Cooperative, Inc.'s (Shelby Energy) Response to Staff's First Request (filed Oct. 14, 2025). Cumberland Valley Electric Cooperative Inc.'s (Cumberland Valley Electric) Response to Staff's First Request (filed Oct. 14, 2025). Clark Energy Cooperative, Inc.'s (Clark Energy) Response to Staff's First Request (filed Oct. 15, 2025). Jackson Energy Cooperative Corporation's (Jackson Energy) Response to Staff's First Request (filed Oct. 15, 2025 & Oct. 28, 2025). Blue Grass Energy Cooperative Corp.'s (Blue Grass Energy) Response to Staff's First Request (filed Oct. 15, 2025). Big Sandy Rural Electric Cooperative Corporation's (Big Sandy RECC) Response to Staff's First Request (filed Oct. 14, 2025). Farmers Rural Electric Cooperative Corporation's (Farmers RECC) Response to Staff's First Request (filed Oct. 14, 2025). Taylor County Rural Electric Cooperative Corporation's (Taylor RECC) Response to Staff's First Request (filed Oct. 15, 2025). South Kentucky Rural Electric Cooperative Corporation's (South Kentucky RECC) Response to Staff's First Request (filed Oct. 13, 2025). EKPC's Response to Commission Staff's Second Request for Information (Staff's Second Request) (filed Nov. 20, 2025). Taylor RECC's Response to Staff's Second Request (filed Nov. 6, 2025). Cumberland Valley Electric's Response to Staff's Second Request (filed Nov. 6, 2025). Licking Valley RECC's Response to Staff's Second Request (filed Nov. 6, 2025). EKPC's Response to Commission Staff's Third Request for Information (Staff's Third Request) (filed Dec. 12, 2025). Licking Valley RECC's Response to Staff's Third Request (filed Dec. 12, 2025). Cumberland Valley Electric's Response to Staff's Third Request (filed Dec. 12, 2025).

⁷ EKPC's Motion for a Decision To Submit (filed Dec. 12, 2025).

⁸ Direct Testimony of Jacob Ray Watson (Watson Direct Testimony) (filed Oct. 15, 2025) at 11.

2024-00109.⁹ EKPC's rate of return on environmental compliance rate base is determined by multiplying the weighted average debt cost for the debt issuances directly related to projects in the approved compliance plan times a stated TIER.¹⁰ The use of a 1.50 TIER was first authorized in Case No. 2011-00032,¹¹ and this is the TIER EKPC targets to achieve its financial objectives. Using its proposed TIER, EKPC is proposing a ROR of 6.488 percent in this proceeding.¹² For the environmental surcharge, the Commission recently approved a TIER of 1.50 in Case No. 2025-00013.¹³

Having considered the record, the Commission finds that EKPC's requested 6.488 percent ROR is reasonable and should be approved. A TIER of 1.50 is reasonable in the determination of the ROR. EKPC filed sufficient evidence to support its average debt costs and provided sufficient evidence that its environmental compliance investments are financed with long-term debt. The Commission finds that EKPC should use a ROR of 6.488 percent for all environmental surcharge monthly filings submitted after the date of this Order.

⁹ Case No. 2024-00109, *Electronic Application of East Kentucky Power Cooperative, Inc. for Approval to Amend Its Environmental Compliance Plan and Recover Costs Pursuant to Its Environmental Surcharge, and for the Issuance of a Certificate of Public Convenience and Necessity and Other General Relief* (Ky PSC Nov. 22, 2024), Order at 14.

¹⁰ Direct Testimony of Jacob Ray Watson (Watson Direct Testimony) (filed Oct. 15, 2025) at 7.

¹¹ Case No. 2011-00032, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Six-Month Billing Period Ending December 31, 2010; and the Pass Through Mechanism for Its Sixteen Member Distribution Cooperatives*, Order, (Ky. PSC, Aug. 2, 2011).

¹² EKPC's Response to Staff's First Request, Item 5; Watson Direct Testimony at 10. The weighted average debt cost of issuances directly related to projects recovered through the surcharge, including projects under construction was 4.325 percent. Applying a TIER of 1.50 results in a ROR of 6.488 percent.

¹³ Case No. 2025-00013, *An Electronic Examination By the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Sixth-Month Expense Periods Ending May 31, 2022, November 30, 2022, November 30, 2023, May 31, 2024, and November 30, 2024, the Two-Year Expense Period Ending May 31, 2023, and the Pass-Through Mechanism of its Sixteen Member Distribution Cooperatives*, (Ky. PSC, July 28, 2025).

PASS-THROUGH MECHANISM REPORT

Under the pass-through mechanism, the environmental surcharge factors computed for retail customers were billed by EKPC's Member Cooperatives at approximately the same time as EKPC billed the Member Cooperatives at wholesale. EKPC and the Member Cooperatives adhered to these and all other requirements and provisions for the periods under review.¹⁴

EKPC stated that, as approved in the Commission's November 5, 2010 Order in Case No. 2010-00021,¹⁵ the Member Cooperatives proposed that any over- or under-recovery amounts be amortized over a period of six months beginning in the first month after the Commission's Order in this proceeding.¹⁶ However, Taylor County RECC requested to amortize its under-recovery over a 1-month period.¹⁷

¹⁴ Watson Direct Testimony at 11.

¹⁵ Case No. 2010-00021, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Six-Month Billing Period Ending December 31, 2009 and the Pass-Through Mechanism for Its Sixteen Member Distribution Cooperatives* (Ky. PSC Nov. 5, 2010), Order.

¹⁶ EKPC's Response to Staff's First Request, Item 2.

¹⁷ EKPC's Response to Staff's First Request, Item 2 and Taylor County RECC's Response to Staff's First Request, Item 7.

Member Cooperative	Total (Over)/Under Recovery		Months to Amortize	Monthly Amortization	
	(Over)	Under		(Over)	Under
Big Sandy RECC	(\$21,017)		6	(\$3,503)	
Blue Grass Energy	(\$220,549)		6	(\$36,758)	
Clark Energy		\$140,507	6		\$23,418
Cumberland Valley Electric	(\$442,980)		6	(\$73,830)	
Farmers RECC		\$76,662	6		\$12,777
Fleming-Mason Energy	(\$7,144)		6	(\$1,191)	
Grayson RECC		\$27,456	6		\$4,576
Inter-County Energy		\$141,584	6		\$23,597
Jackson Energy	(\$100,064)		6	(\$16,677)	
Licking Valley RECC	(\$6,422)		6	(\$1,070)	
Nolin RECC		\$179,812	6		\$29,969
Owen Electric		\$186,579	6		\$31,097
Salt River Electric	(\$146,076)		6	(\$24,346)	
Shelby Energy	(\$67,774)		6	(\$11,296)	
South Kentucky RECC		\$46,770	6		\$7,795
Taylor RECC	(\$4,725)		1	(\$4,725)	
Cumulative Totals	(\$1,016,751)	\$799,370		(\$173,396)	\$133,228

The Commission finds reasonable the Member Cooperatives' proposals to amortize their respective accumulated over- or under-recovery amounts in each of the first six expense months following the final Order in this proceeding. The Commission further finds reasonable Taylor County RECC's proposal to amortize its accumulated under-recovery amount in the first expense month following the final Order in this proceeding because of the relatively lower value of the over recovery compared to the other cooperatives.

SURCHARGE ROLL-IN

The environmental surcharge statute, KRS 278.183, directs the Commission to incorporate surcharge amounts found just and reasonable into the utility's existing base

rates, but only to the extent appropriate. EKPC did not propose to incorporate, or roll-in, any of its environmental surcharge amounts into its existing base rates in this proceeding.¹⁸ EKPC stated that there are several reasons why a roll-in of the environmental surcharge is not appropriate at this time.¹⁹ If EKPC is required to roll-in its environmental surcharge into its wholesale base rates, EKPC stated that the roll-in is typically allocated to both the demand and energy charges.²⁰ EKPC did not undertake a cost-of-service study that would provide a reasonable allocation of an environmental surcharge roll-in into demand and energy related components.²¹ EKPC stated that including a roll-in as part of a wholesale base rate case would allow for the allocation of environmental costs in a manner consistent with other costs through the utilization of a cost-of-service study.²² EKPC noted that the Commission has accepted the argument

¹⁸ EKPC's Response to Staff's First Request, Item 6a; Watson Direct Testimony at 14.

¹⁹ Watson Direct Testimony at 14.

²⁰ EKPC's Response to Staff's First Request, Item 6b; Watson Direct Testimony at 15.

²¹ EKPC's Response to Staff's First Request, Item 6b; Watson Direct Testimony at 15.

²² EKPC's Response to Staff's First Request, Item 6b; Watson Direct Testimony at 16.

that a surcharge roll-in should be undertaken as part of a base rate case in previous environmental surcharge reviews, but is not appropriate at this time.²³

EKPC's second concern was how the wholesale base rates would be reflected in the Member Cooperatives' retail base rates.²⁴ The amount of the roll-in each Member Cooperative receives as a result of the change in wholesale base rates would be cost-of-service based.²⁵ The Member Cooperatives indicated a general agreement with this concept during a rate design project EKPC undertook approximately 13 years ago.²⁶ While EKPC and its Member Cooperatives have consistently argued that the appropriate proceeding to roll-in the surcharge into base rates was during a base rate case, EKPC did not propose a surcharge roll-in during its last base rate case, Case No. 2021-00103.²⁷

²³ EKPC's Response to Staff's First Request, Item 6b; Watson Direct Testimony at 16. See also Case No. 2007-00381, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of Kentucky Power Company for the Six-Month Billing Periods Ending June 30, 2006 and December 31, 2006, and for the Two-Year Billing Period Ending June 30, 2007* (Ky. PSC Aug. 19, 2008), Order at 6; Case No. 2009-00317, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Two-Year Billing Period Ending June 30, 2009 and the Pass Through Mechanism for Its Sixteen Member Distribution Cooperatives* (Ky. PSC Jan. 28, 2010), Order at 5; Case No. 2012-00486, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Two-Year Billing Period Ending June 30, 2011, for the Six-Month Billing Periods Ending December 31, 2011 and June 30, 2012, and the Pass-Through Mechanism for Its Sixteen Member Distribution Cooperatives* (Ky. PSC Aug. 2, 2013), Order at 5-6; Case No. 2013-00324, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Two-Year Billing Period Ending June 30, 2013 and the Pass Through Mechanism for Its Sixteen Member Distribution Cooperatives* (Ky. PSC Mar. 21, 2014); Case No. 2015-00281, *An Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for The Six-Month Billing Periods Ending June 30, 2014 and December 31, 2014, for the Two-Year Billing Period Ending June 30, 2015, and the Pass Through Mechanism for Its Sixteen Member Distribution Cooperatives* (Ky. PSC Apr. 8, 2016) Order at 9; and Case No. 2019-00380, *An Electronic Examination by the Public Service Commission of the Environmental Surcharge Mechanism of East Kentucky Power Cooperative, Inc. for the Two-Year Expense Period Ending May 31, 2019, and the Pass-Through Mechanism of Its Sixteen Member Distribution Cooperatives* (Ky. PSC May 6, 2020), Order at 5.

²⁴ EKPC's Response to Staff's First Request, Item 6d; Watson Direct Testimony at 16.

²⁵ EKPC's Response to Staff's First Request, Item 6d; Watson Direct Testimony at 16.

²⁶ Watson Direct Testimony at 16.

²⁷ EKPC's Response to Staff's First Request, Watson Direct Testimony at 17. See Case No. 2021-00103, *Electronic Application of East Kentucky Power Cooperative, Inc. for a General Adjustment of Rates*,

EKPC did have a cost of service study available in that rate case to allocate its environmental costs, but the Member Cooperatives were utilizing the “flow-through” process available under KRS 278.455 to increase their rates. As a result, EKPC’s allocation of its environmental costs would have been based on a cost-of-service study while the Member Cooperatives’ share of the EKPC increase in revenues would have been allocated in total on a proportional basis.

EKPC averred that the final reason to not allow for a surcharge roll-in is related to the disclosure of the cost of environmental compliance to retail customers.²⁸ EKPC’s currently approved environmental compliance plan contains specific projects, and the monthly surcharge filings reflect the investment costs and operating expenses associated with those projects.²⁹ According to EKPC, the monthly surcharge pass-through factors would no longer easily disclose to retail customers the full cost of environmental compliance for the approved projects. Several of the Member Cooperatives believe it is important that retail customers be aware of the full cost of environmental compliance for the approved projects and the impact this compliance cost has on the monthly retail bill.³⁰

EKPC is proposing no change to the Base Environmental Surcharge Factor (BESF) of 0.34 percent. Under the base/current method, the BESF reflects the investment in utility plant and associated operating costs for environmental compliance assets being recovered through base rates that were replaced or retired early due to the

Approval of Depreciation Study, Amortization of Certain Regulatory Assets, and Other General Relief (Ky. PSC May 25, 2022), Order.

²⁸ EKPC’s Response to Staff’s First Request, Watson Direct Testimony at 17.

²⁹ EKPC’s Response to Staff’s First Request, Watson Direct Testimony at 17.

³⁰ EKPC’s Response to Staff’s First Request, Watson Direct Testimony at 17.

deployment of new environmental compliance assets whose costs are recovered through the environmental surcharge. The environmental compliance plan amendment approved in Case No. 2017-00376 was the last change that necessitated changing the BESF.³¹

The Commission has reviewed the evidence and finds that EKPC's recommendation to not roll the environmental surcharge amounts into base rates at the present time reasonable. After considering the evidence and based on the record, the Commission finds that EKPC's proposed BESF of 0.34 percent is reasonable and is approved.

IT IS THEREFORE ORDERED that:

1. EKPC's request to submit the case for a decision on the existing evidence of record without a hearing is granted.
2. The amounts billed by EKPC through its environmental surcharge for (1) the two-year review of EKPC's environmental surcharge for the expense month ending May 31, 2025; and (2) the corresponding two-year reviews of Member Cooperatives' pass-through mechanism for the expense month ending May 31, 2025, are approved.
3. EKPC's determination that it had no additional over- or under-recovery for the review period is approved.
4. EKPC's requested BESF rate of 0.34 is approved.
5. EKPC shall use a rate of return of 6.488 percent in all monthly environmental surcharge filings subsequent to the date of this Order.
6. EKPC's Member Cooperatives, except Taylor County RECC, shall include the applicable monthly retail pass-through adjustments, shown in the Appendix to this

³¹ EKPC's Response to Staff's First Request, Watson Direct Testimony at 18.

Order, in the determination of each Member Cooperative's respective pass-through mechanism in each of the first six expense months following the date of this Order, as discussed herein.

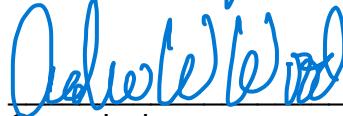
7. Taylor County RECC shall include the applicable monthly retail pass-through adjustments, shown in the Appendix to this Order, in the determination of its pass-through mechanism in the first expense month following the date of this Order, as discussed herein.

8. This case is closed and removed from the Commission's Docket.

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PUBLIC SERVICE COMMISSION


Chairman


Commissioner


Commissioner

ATTEST:


Executive Director

ENTERED

JAN 26 2026

AB

KENTUCKY PUBLIC
SERVICE COMMISSION

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2025-00266 DATED JAN 26 2026

Member Cooperatives' Adjustments to Monthly Pass-Through Mechanism

The EKPC Member Cooperatives shall include the following monthly adjustments in the determination of the applicable pass-through factors for the first six months after the date of this Order. Taylor County RECC shall include the following monthly adjustment in the determination of the applicable pass-through factors for the first month after the date of this Order.

	Total Amount of Over-Recovery	Monthly Amount To Be Returned	Monthly Bill Impact
Big Sandy RECC	\$21,017	\$3,503	\$0.27
Blue Grass Energy Cooperative	\$220,549	\$36,758	\$0.45
Cumberland Valley Electric	\$442,980	\$73,830	\$2.58
Fleming-Mason Energy Cooperative	\$7,144	\$595	\$0.03
Jackson Energy Cooperative	\$100,064	\$16,677	\$0.13
Licking Valley RECC	\$6,422	\$1,070	\$0.05
Salt River Energy Cooperative Corp.	\$146,076	\$24,346	\$0.31
Shelby Energy Cooperative	\$67,774	\$11,296	\$0.55
Taylor County RECC	\$4,725	\$788	\$3.77

	Total Amount of Under-Recovery	Monthly Amount To Be Collected	Monthly Bill Impact
Clark Energy Cooperative	\$140,507	\$23,418	\$0.72
Farmers RECC	\$76,662	\$12,777	\$0.35
Grayson RECC	\$27,456	\$4,576	\$0.31
Inter-County Energy Cooperative Corp.	\$141,584	\$23,597	\$0.83
Nolin RECC	\$179,812	\$29,969	\$0.71
Owen Electric Cooperative	\$186,579	\$31,097	\$0.40
South Kentucky RECC	\$46,770	\$7,795	\$0.08

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