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January 30, 2014

Mr. Kelly Nuckols, President and CEO
Jackson Purchase Cooperative Corporation
2900 Irvin Cobb Dr., P. O. Box 4030
Paducah, KY 42002-4030

RE: Case No. 2013-00068

Dear Mr. Nuckols:

On January 8, 2014, Jackson Purchase Cooperative Corporation ("Jackson Purchase") filed a report with the Commission regarding its efforts to refund monies collected in excess of the rates approved by the Commission in Case No. 2013-00068. Commission Staff has reviewed the report and has the following requests:

1. Refer to Attachments B and C of the Refund Report.
 - a. Explain why billing cycle 6 does not appear on these two attachments.
 - b. Explain why the two street lights included at the bottom of Attachment B are not included on Attachment C.
2. Refer to Attachment C of the Refund Report. Explain how the percentage amounts in the following rows were calculated:
 - a. Percent Reduction of Original
 - b. Interest Factor – Partial Month add on percent
 - c. Interest Factor – Full Month add on percent
 - d. Percent Reduction with add on – Partial Month
 - e. Percent Reduction with add on – Full Month
3. Refer to Attachment D of the Refund Report, the Sales Tax column. Explain why a sales tax credit would appear on residential customer bills.
4. Refer to Attachment E of the Refund Report. Explain why the 583,740 and 552,050 kWh amounts and 1,922 kW amount for the direct served customer does not reconcile with the kWh and kW amounts reported in the Refund Report of Big Rivers Electric Corporation for this customer.

A response is requested within 10 days of the date of this letter. If you have any questions regarding this letter, please contact Chris Whelan of the Commission Staff at (502) 782-2644.

Very truly yours,


Jeff DeBoden
Executive Director