SHELBY RURAL ELECTRIC COOPERATIVE CORPORATION Shelbyville, Kentucky

Date: September 30, 1976

EXHIBIT "A"

AVERAGE UNDERGROUND COST DIFFERENTIAL

(Filed in compliance with Appendix to the Order of the Public Service Commission in

Administrative Case No. 146, dated February 2, 1973).

Average cost differential of Underground Primary per foot

\$1.76

Average cost differential of Underground Residential Service per foot

\$.83

This information based on one subdivision with 88 lots.

Above does not include rock. If rock is encountered, the actual additional cost shall apply.