

# ATTACHMENT A

## EXHIBIT A

### Mid-Kansas: Southern Pioneer Division DSC-FBR Plan Protocols

#### A. PURPOSE

The DSC-FBR Plan is an annual ratemaking mechanism used to assess and potentially adjust Mid-Kansas' Southern Pioneer Electric Company's (Southern Pioneer) divisional retail rates based on a DSC based formula. Its purpose is to allow, for a five year pilot period, timely adjustments to retail rates without the expense (public and private), and regulatory lag related to preparing and presenting a full rate case every year before the Kansas Corporation Commission (Commission or KCC).

#### B. PROCESS

No later than May 1 (or the next Business Day when the Commission's offices are open if May 1 is not a Business Day) of each year during the Plan ("Filing Date"), Southern Pioneer shall submit its DSC-FBR Plan, as approved by the Commission in Docket No. 13-MKEE-452-MIS, filing for the calendar year just ended ("Test Year") in accordance with the procedures and calculations set forth herein and in the Settlement Agreement to which this Exhibit is attached. The filing will be provided to all parties of record in Docket No. 13-MKEE-452-MIS.

Upon filing of the Plan by Southern Pioneer, the Commission will determine the appropriate term for suspension of the application pursuant to K.S.A 66-117. Notwithstanding this suspension, the Commission will process the DSC-FBR plan as set forth herein, unless ordered otherwise by the Commission. All discovery and confidentiality issues will be governed by Commission Discovery and Protective Orders, which will be issued immediately after the filing of the DSC application. Upon receipt of the filing, the Commission will also immediately issue a Procedural Order in accordance with the following guidelines, which are discussed in more detail in the following timeline:

Day 1	Day after the application is filed.
Day 60	Staff and Interveners file testimony
Day 75	Southern Pioneer files rebuttal testimony
Day 90	Commission Order either approving rate adjustment based upon the paper record or notifying the parties that an evidentiary hearing will be held.
Day 95-99	A one-day evidentiary hearing will be set during this time in case it is needed based upon the Commission 90 day Order.
Day 120	Final Order issued if the matter goes to evidentiary hearing.

The KCC Staff, and any other intervener granted intervention by the Commission, will have 60 days from the date Southern Pioneer files to review the application to determine if it results in just and reasonable rates that are in the public interest. Within 60 days after the Filing Date, Staff or interveners may file testimony indicating whether the filing results in just and reasonable rates as filed. Prior to the filing of testimony that indicates that the results of the DSC-FBR plan are unjust or unreasonable, Staff and interveners shall make a reasonable attempt to resolve any issues surrounding the DSC-FBR filing informally with Southern Pioneer. If unable to resolve issues, any such testimony shall set forth the reason the DSC-FBR filing would not result in just and reasonable rates along with

supporting documentation, and evidence supporting the position. Other questions, concerns or complaints regarding Southern Pioneer or its parent company that are outside the scope of the DSC-FBR filing, or the rates resulting from the filing, shall not be raised in the annual adjustment dockets. However, no party is precluded from raising such issues through the normal means available before the KCC.

If Staff files testimony within 60 days confirming that Southern Pioneer's filing is in compliance with the DSC-FBR Plan approved by the Commission in this docket and that the rates resulting from the annual DSC-FBR filing are just and reasonable, and no other relevant objections, as determined by the Commission, are submitted by interveners, then the Commission shall issue an Order allowing the rates proposed in the application to become effective no later than 90 days after the Filing Date.

If Staff or interveners file testimony regarding Southern Pioneer's DSC-FBR application indicating the filing would result in unjust or unreasonable rates that are not in the public interest, then Southern Pioneer shall file its responsive testimony to said objection within 75 days from the Filing Date. Within 90 days from the Filing Date, the Commission will issue an order either approving the DSC-FBR application based upon the paper record, or ordering the previously scheduled evidentiary hearing to be held to address the issues raised by the DSC-FBR application. The hearing, if necessary, will proceed as expeditiously as possible, with the explicit goal of a Commission Order within 120 days from the DSC-FBR filing date. This 120 day order date may be extended by Commission Order if circumstances arise supporting a deviation from the agreed 120-day time period.

The process outlined above does not prohibit interested parties from exercising any other rights they may have to bring a separate complaint or show cause proceeding before the Commission regarding Southern Pioneer, its rates or services.

### C. CUSTOMER NOTIFICATION

The Southern Pioneer Consumer Advisory Council shall be consulted prior to each annual filing to obtain their input regarding the application and its impact on customers. A summary of their comments shall be included with the application.

Customers will receive notice of the filing at the time it is made with the Commission. Such notice shall be made via bill inserts and shall contain the following information:

1. The date the filing was made with the Commission and the docket number assigned.
2. The amount of the revenue adjustment presented.
3. The impact on each individual rate class as contained in the filing.
4. A statement explaining that the rate adjustment is being made pursuant to the DSC-FBR Plan, with a cite to this docket and the date of the Commission's Order approving the Plan in this docket.
5. A Southern Pioneer contact person and phone number for questions.
6. An explicit statement as follows:

If you have questions or complaints, please contact the Kansas Corporation Commission, Office of Public Affairs and Consumer Protection at [public.affairs@kcc.ks.gov](mailto:public.affairs@kcc.ks.gov), or call 1(800)662-0027. Questions and/or

complaints should reference Docket No. XXXXX (to include applicable Docket No.).

#### D. TERM

The DSC-FBR Plan, as described herein, shall be implemented for a period of five calendar years, inclusive of the year adopted, with the initial filing occurring in 2014 and the final filing occurring in 2018. During the final year of the DSC-FBR plan, Southern Pioneer shall advise the Commission if it wishes to continue the DSC-FBR Plan, and provide the Commission support and rationale for its position in a separate application and docket. Staff of the Commission and any Intervener granted intervention by the Commission shall have the right to comment on the merits of such a request. The DSC-FBR Plan shall be a part of the Commission regulatory process as it applies to Southern Pioneer. This plan is subject to future changes in Kansas law as it pertains to the ability of the Commission to regulate Southern Pioneer. Should Southern Pioneer become unregulated by the Commission, the DSC-FBR Plan shall no longer be valid.

#### E. CALCULATION

Each filing shall be based on actual results as presented in the *December Financial and Statistical Report* (Form 7) and trial balance utilizing the RUS Uniform System of Accounts.<sup>1</sup> The calculation shall follow the form and format included in Attachment 1 (blank) and Attachment 2 (populated) hereto, as may be modified by Commission Order in this docket, Docket No. 13-MKEE-452-MIS. Specific details concerning the calculation are as follows:

1. Adjustments to actual results for the Test Year will be made as follows:
  - a. If a rate adjustment was implemented during a portion of the Test Year, then the *Operating Revenue and Patronage Capital* line shall be restated to annualize all known and measureable rate changes, as appropriate.
  - b. *Tax Expense – Other* will be adjusted to reflect the cash tax expense associated with the Test Year. As appropriate an incremental adjustment will be made to include cash tax obligations associated with any revenue adjustment made in accordance with E.1.a. above. For example, if the cash tax expense for the Test Year was \$100,000 on \$500,000 of Operating Margin, the adjustment to the Test Year actual Tax Expense – Other would multiply the cash effective tax rate of 20% ( $\$100,000 \div \$500,000$ ) by any revenue adjustment as determined in E.1.a. above.
  - c. *Interest on Long-Term Debt* will be adjusted to reflect the interest on long-term debt expected for the calendar year immediately following the Test Year (“Budget Year”).
  - d. *Interest Expense – Other* will be adjusted as necessary to reflect the amount of short-term interest expense expected for the Budget Year.
  - e. *Debt Service Payments* actually made during the Test Year shall be adjusted to reflect the interest and principal payments expected for the Budget Year. Interest expense for this purpose shall include both long-term and short-term interest expense. The debt

---

<sup>1</sup> Reference United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1 which contains the Uniform System of Accounts for Electric Borrowers. Form 7 page number references in the DSC-FBR formula are from the 2011 Form 7 format.

service payments on said debt requirements will be calculated using a 30-year amortization schedule at the expected borrowing rate(s). The debt service payments will be determined within the context of the Southern Pioneer budget including the projected plant investments and cash flows needs.

2. The formula used to compute Southern Pioneer's DSC for purposes of the DSC-FBR will be made in accordance with Attachment 1 and Attachment 2, Page 2, Lines 32 through 48, as may be modified by Commission Order in this docket.
3. The DSC-FBR Plan is intended to apply only to the distribution portion of Southern Pioneer's utility system. In order to accomplish this, the costs associated with Southern Pioneer's 34.5 kV facilities that serve a transmission function must be removed from the adjusted financial results submitted as part of the annual filing. The following categories of revenue and expense will need to be adjusted to remove the non-distribution portion before the DSC ratio is calculated. The allocation method to be used is listed next to each category. This list is not necessarily exhaustive, and other allocations may be necessary. If additional items are identified, expense or labor items should be allocated using a Transmission Labor ratio, Plant or Debt Service items should be allocated using a Net Transmission Plant ratio. Revenue items should be directly assigned if possible. These allocators should be calculated and submitted annually with each DSC-FBR filing.
  - a. Revenue: Direct Assigned between Distribution and Transmission by applying the Local Access Charge (LAC) in place during the Test Year to the total kW load on the 34.5 kV system as measured during the monthly system peaks and adjusted for line losses as appropriate.
  - b. Administrative and General (A&G) Expenses: Ratio of Transmission Labor to Total non-A&G Labor, calculated for the Test Year.
  - c. Depreciation and Amortization Expense: Calculated Directly, with the Transmission Labor ratio being applied to General Plant Depreciation.
  - d. Tax Expense (Property and Gross Receipts)—Ratio of Net Transmission Plant to Total Net Plant, calculated for the Test Year: Net Transmission Plant for this purpose will include a General Plan allocation based upon the Transmission Labor ratio.
  - e. Tax Expense (Other: Allocated based upon Operating Margins, with non-cash tax expense removed.
  - f. Interest on Long-Term Debt, Interest Charged to Construction, Other Interest, Non-Operating Margins, AFUDC, Other Capital Credits, Principal Payments—Ratio of Net Transmission Plant to Total Net Plant, calculated for the Test Year: Net Transmission Plant for this purpose will include a General Plan allocation based upon the Transmission Labor ratio.

#### F. DEBT SERVICE COVERAGE PARAMETERS

The DSC determined in the formula will be evaluated based upon a DSC ratio of 1.75. If the Company's forecast for any year indicates that the CoBank minimum loan covenant of a 1.35 DSC will not be attained using the 1.75 DSC level, then the Company will notify Staff at its earliest opportunity that the application will include an additional amount of increase to bring the DSC to the 1.35 level. If Staff's review determines that the costs included in the filing are reasonable, then Staff and the Signatories to the Settlement Agreement in this docket who are also parties to the DSC-FBR

filing agree to not categorically oppose allowing Southern Pioneer to meet its 1.35 minimum DSC loan covenant. The agreement on a 1.75 DSC ratio is for purposes of this DSC-FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

#### G. REVENUE ADJUSTMENTS

Adjustments to the Southern Pioneer division retail rates will be determined by comparing the Test Year DSC, calculated in accordance with Section E, to a 1.75 DSC Ratio as follows:

- a) If the Test Year DSC is at 1.75, there will be no Rate Adjustment.
- b) If the Test Year DSC is greater than 1.75 then a Rate Adjustment necessary to reduce the Test Year DSC to 1.75 will be requested for application during the Budget Year.
- c) If the Test Year DSC is below 1.75, then a Rate Adjustment necessary to increase the Test Year DSC to 1.75 will be determined for application during the Budget Year.
- d) A revenue adjustment shall not exceed 10 percent calculated on an annual system-wide basis. In the event a greater increase is requested, a standard rate case filing consistent with the modified filing requirements approved by the Commission in Docket No. 12-MKKEE-380-RTS shall be required.
- e) Southern Pioneer may determine to reduce or defer a revenue *increase* adjustment resulting from the process described herein. It may not reduce or defer a revenue *decrease* adjustment.
- f) As set forth below, Southern Pioneer will include with its filing a complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year. Each party may present to the Commission in their testimony their position and reasoning in support of inclusion or disallowance of these items. It is expected that disagreement on these issues would not be grounds for requiring the case to go to evidentiary hearing, and that absent other issues supporting the need for the evidentiary hearing, these matters will be resolved by the Commission based upon the paper record.

#### H. EQUITY TEST

A rate increase will not be implemented that would achieve or maintain an equity percent of assets in excess of 15 percent, unless such would be reasonably determined to force Southern Pioneer to violate its loan covenant(s) with its lender. For this purpose, equity shall be calculated consistent with its lender as contained in its loan documents and any amendments applicable thereto. This agreement on a 15% equity level is for purposes of this DSC-FBR Plan only and will not be considered precedential, or asserted as such, in any other dockets or proceedings.

#### I. RETAIL RATE DESIGN

Any rate adjustment resulting from the DSC-FBR Plan will be apportioned according to Test Year base revenue by rate schedule or class unless the Commission approves a cost of service study supporting something different. For purposes of the Plan, base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year, plus ECA

revenue/credits, less power supply costs for the Test Year determined by applying the average cost of power supply per kWh from the class cost of service submitted in the 12-MKKEE-380-RTS docket and shown in Exhibit RJM-14, Page 2, Line 32 of the Rebuttal Testimony of Rich Macke filed on May 9, 2012, plus ECA revenue/credits.

For the Sub-Transmission and Transmission Level Service Rate (STR) rate and/or any other retail rate/customer taking sub-transmission or transmission level service, any rate adjustment resulting from the DSC-FBR Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year. To determine this, the Company will provide a breakdown of its budgeted plant investments into distribution, sub-transmission and other which will be used to allocate the debt service additions for the Budget Year. The amount of annual debt service additions attributable to distribution plant will then be multiplied by a 1.75 DSC and the product will be subtracted from the revenue adjustment otherwise determined. The result is the rate adjustment from which the STR will be allocated its portion based upon base revenue in relation to the total base revenue from all retail rate schedules.

If Southern Pioneer requests anything other than the apportionment described above, such request must be accompanied by a new class cost of service study, and is subject to approval by the Commission.

#### **J. FILING EXHIBITS**

In support of the annual DSC-FBR filing, Southern Pioneer shall submit the following information:

1. An Application describing the revenue adjustment requested, the proposed changes in rates and how the application complies with the requirements of the DSC Ratemaking Plan approved in this docket.
2. Southern Pioneer's complete RUS (or CoBank) Form 7 or successor document for the test year, and two prior years.
3. Completed formula with adjustments as contained in Attachments 1 and 2, as revised by the Commission Order in this docket, in fully functioning Excel format.
4. Three years of comparative operating income statements and balance sheets.
5. A summary explanation of any material changes in a cost of service item from the previous year. This explanation can be contained within the prefiled testimony included with the application.
6. A detailed listing, by account, of all costs recorded by Southern Pioneer that resulted from an allocation of costs from Pioneer Electric Cooperative, Inc. (Pioneer) or a cost billed from Pioneer for the Test Year, unless otherwise noted. This detailed listing shall include at a minimum:
  - a. For each Pioneer employee that billed time to Southern Pioneer during the Test Year, a listing of each Pioneer employee's time and cost (including benefits and loadings) billed to Southern Pioneer, by account, for the Test Year, and for the two years prior. This list should also include time not billed to Southern Pioneer for each Pioneer employee (retained within Pioneer).

- b. A detailed accounting of all directly assigned costs from Pioneer to Southern Pioneer, with supporting documentation available upon request regarding the method of determination for the directly assignable cost.
  - c. A detailed accounting of all other allocated, assigned, or billed cost from Pioneer to Southern Pioneer. Supporting documentation should be available upon request.
7. A listing of Southern Pioneer's total employee compensation expense, including any bonuses, benefits expense, etc., for the Test Year and two years prior. This shall not include allocated or billed costs from Pioneer to Southern Pioneer.
8. A calculation of Southern Pioneer's Total Controllable Expenses per Consumer, and Total Wages (inclusive of Southern Pioneer billed wages) per Consumer for the Test Year and two years prior. These are similar to Ratios 87 and 110 of CFC's Key Ratio Trend Analysis (See Exhibit RJM-9 attached to Rich Make's direct testimony filed on January 8, 2013 in Docket No. 13-MKKE-452-MIS).
9. A complete detailed accounting, by account, of all dues, donations, charitable contributions, promotional advertising, penalties and fines, and entertainment expenses incurred during the Test Year.
10. Any supplemental schedules necessary to audit the filing including trial balances for the Test Year and two years prior.
11. Proposed tariffs sheets including the proposed rate adjustment.
12. Each annual filing shall be supplemented with a populated formula template in fully functional spreadsheets showing the DSC-FBR Plan calculations.
13. Each annual filing shall also include each of the minutes from Consumer Advisory Council meetings held during the Test Year.
14. Southern Pioneer will provide to Staff and interveners copies of reports or statements the Company intends to use as support for its upcoming application as they become available, if available prior to the May 1<sup>st</sup> filing date. This information will be made available on Box.net or a similar service, with a notification going to Staff and interveners when it becomes available.

#### **K. TECHNICAL CONFERENCE**

Following an application under the DSC-FBR Plan, Southern Pioneer will work with Staff and interveners to schedule a Technical Conference on a mutually agreed upon date. The Technical Conference will be held at the Company's home office. Southern Pioneer will make its staff available to review requested documents and respond to questions. The parties shall submit to Southern Pioneer at least 10 business days before the conference a list of questions and a list of documents that the parties want Southern Pioneer to be prepared to answer and produce, respectively, at the technical conference. If requested, Southern Pioneer will make available to Staff, interveners and the parties'

consultants who are unable to travel to the home office, access to the conference via "GoToMeeting" or a similar program.

**L. MISCELLANEOUS.**

1. Nothing in these Protocols limits or deprives Southern Pioneer, Staff of the Commission or any Intervener of any rights it may otherwise have under any applicable provision of applicable law. The provisions of the Protocols addressing review and challenge of the DSC-FBR Plan annual filings are not intended to, nor shall they be construed as limiting Southern Pioneer's, Staff of the Commission or any Intervener's rights under any applicable provision of applicable law.
2. Signatories who were a party to the 13-MKEE-452-MIS docket will be considered automatically approved for intervention upon 1) the filing of an Entry of Appearance in any individual annual DSC-FBR Plan application filed during the five-year term of this pilot plan, and 2) provided they are not prohibited from participation by statute or otherwise.

3. Definitions:

**Budget Year** shall mean the calendar year immediately following the Test Year.

**Debt Service Payments** shall mean interest and principal payments made during the Test Year adjusted to reflect the interest and principal payments expected for the Budget Year, including both long-term and short-term debt.

**DSC-FBR Plan or Plan** means Debt Service Coverage Formula-Based Rate mechanism as approved by the Commission in the KCC Docket 13-MKEE-452-MIS for assessing and potentially adjusting Southern Pioneer's divisional retail rates.

**DSC ratio** shall mean a ratio of cash flows to annual interest and principal payments on debt, calculated in accordance with the application of Southern Pioneer's loan covenants with CoBank. Any applicable modifications are outlined in Section E below.

**Filing Date** means date on which Southern Pioneer submits its annual DSC-FBR Plan filing to the Commission. Filing Date will occur no later than May 1 (or the next Business Day when the Commission's offices are open, if May 1 is not a Business Day) of each year during the Plan.

**Form 7** means the December Financial and Operating Report Electric Distribution that utilizes the RUS Uniform System of Accounts (note that page references from the Form 7 in this or associated documents are from the year 2011 format of Form 7).

**Intervener** means a party which has automatic intervener status in accordance with this agreement or has been granted intervention by the Commission in the Southern Pioneer's annual DSC-FBR Plan filing.

**KCC or Commission** shall mean the State Corporation Commission of the State of Kansas.

**LAC** shall mean the Local Access Charge in effect during the Test Year as specified in the Mid-Kansas LAC tariff for the Southern Pioneer division.

**Line Losses** shall mean real power losses associated with the Local Access delivery service. The applicable loss factor is contained within the Commission-approved Mid-Kansas LAC tariff (Southern Pioneer Division) in effect during the Test Year.



**Local Access Service** shall mean wholesale delivery service over Southern Pioneer's 34.5 kV facilities.

**Mid-Kansas or MKEC** shall mean Mid-Kansas Electric Company, LLC.

**Monthly System Peak** shall mean the monthly maximum hourly demand on the Southern Pioneer 34.5 kV delivery system for the Test Year.

**Net Plant** shall mean total Plant in Service as contained in all electric plant account per RUS Uniform System of Accounts less total Accumulated Reserves for Depreciation in account per RUS Uniform System of Accounts, where the account balances are determined by the Southern Pioneer's year end trial balance for the Test Year.

**Net Transmission Plant** shall mean the total plant in service used by Southern Pioneer for the provision of Local Access Service (including Transmission Plant in Southern Pioneer's accounts 350-359 per RUS Uniform System of Accounts; any Distribution Plant from accounts 360-373 per RUS Uniform System of Accounts that was allocated to the LAC, if applicable; plus any allocated General Plant from accounts 389-399 per RUS Uniform System of Accounts ) minus the total amount of corresponding Accumulated Provision for Depreciation in account 108 per RUS Uniform System of Accounts. The account balances are determined by the Southern Pioneer's year end trial balance for the Test Year.

**Net Transmission Plant Ratio** shall mean a ratio of Net Transmission Plant to Net Plant, calculated for the Test Year.

**Non-A&G Labor** shall mean the Test Year wages associated with all of the Operating Expenses except for the wages in connection with the Administrative and General Expense accounts 920-935 per RUS Uniform System of Accounts.

**Transmission Labor** shall mean the Test Year wages associated with the provision of the Local Access Service and are comprised of 100% of the wages associated with the Transmission Expense in accounts 560-573 per RUS Uniform System of Accounts and, if applicable, any allocated Distribution wages associated with the Distribution O&M Expense accounts 360-373 per RUS Uniform System of Accounts.

**Transmission Labor Ratio** shall mean a ratio of the dollar amount in Transmission Labor to the dollar amount in the total Non-A&G Labor for the Test Year.

**RUS Uniform Systems of Accounts** is contained in the United States Department of Agriculture Rural Utilities Service Bulletin 1767B-1.

**Southern Pioneer** means Mid-Kansas' Southern Pioneer Electric Company.

**Test Year** shall mean the most recent calendar year prior to the Filing Date.

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

EXHIBIT A  
Attachment 1  
Page 1

ITEM	UNADJUSTED HISTORICAL TEST YEAR [YEAR]	ADJUSTMENTS		ADJUSTED HISTORICAL TEST YEAR [YEAR]	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
		NO.	AMOUNT (\$)			
1. <b>A. STATEMENT OF OPERATIONS</b>						
2. Operating Revenue and Patronage Capital	F7, P.A. Col. B	[1]	-	-	Direct (E.3.a)	-
3. Power Production Expense	F7, P.A. Col. B		-	-	0.0000	-
4. Cost of Purchased Power	F7, P.A. Col. B		-	-	1.0000	-
5. Transmission Expense	F7, P.A. Col. B		-	-	0.0000	-
6. Regional Market Expense	F7, P.A. Col. B		-	-	0.0000	-
7. Distribution Expense - Operation	F7, P.A. Col. B		-	-	1.0000	-
8. Distribution Expense - Maintenance	F7, P.A. Col. B		-	-	1.0000	-
9. Customer Accounts Expense	F7, P.A. Col. B		-	-	1.0000	-
10. Customer Service and Informational Expense	F7, P.A. Col. B		-	-	1.0000	-
11. Sales Expense	F7, P.A. Col. B		-	-	1.0000	-
12. Administrative and General Expense	F7, P.A. Col. B		-	-	1.0000	-
13. Total Operation & Maintenance Expense	F7, P.A. Col. B		-	-	Calculated (E.3.b)	-
14. Depreciation and Amortization Expense	F7, P.A. Col. B		-	-		-
15. Tax Expense - Property & Gross Receipts	F7, P.A. Col. B		-	-	Calculated (E.3.c)	-
16. Tax Expense - Other	F7, P.A. Col. B		-	-	Calculated (E.3.d)	-
17. Interest on Long-Term Debt	F7, P.A. Col. B	[2]	-	-	Calculated (E.3.e)	-
18. Interest Charged to Construction - Credit	F7, P.A. Col. B	[3]	-	-	Calculated (E.3.f)	-
19. Interest Expense - Other	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
20. Other Deductions	F7, P.A. Col. B	[4]	-	-	Calculated (E.3.f)	-
21. Total Cost of Electric Service	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
22. Patronage Capital & Operating Margins	F7, P.A. Col. B		-	-		-
23. Non Operating Margins - Interest	F7, P.A. Col. B		-	-		-
24. Allowance for Funds Used During Construction	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
25. Income (Loss) from Equity Investments	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
26. Non Operating Margins - Other	F7, P.A. Col. B		-	-	1.0000	-
27. Generation and Transmission Capital Credits	F7, P.A. Col. B		-	-	1.0000	-
28. Other Capital Credits and Patr. Dividends	F7, P.A. Col. B		-	-	1.0000	-
29. Extraordinary Items	F7, P.A. Col. B		-	-	Calculated (E.3.f)	-
30. Patronage Capital or Margins	F7, P.A. Col. B		-	-	1.0000	-
31.	F7, P.A. Col. B		-	-		-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION	DISTRIBUTION
	HISTORICAL	NO.	AMOUNT	HISTORICAL		
	TEST YEAR			TEST YEAR	ALLOCATION	FBR
	[YEAR]			[YEAR]	FACTOR	(S)
	(S)		(S)	(S)		(S)
<b>32. B. DEBT SERVICE PAYMENTS</b>						
33. Interest Expense	-	Line 17 - Line 19	-	-	Calculated (E.3.f)	-
34. Principal Payments	-	P7, P8, Q, Col. B	{S}	-	Calculated (E.3.f)	-
35. Total Debt Service Payments	-		-	-		-
36.						
<b>37. C. DEBT SERVICE MARGINS</b>						
38. Patronage Capital or Margins	-	Line 20	-	-	0.0000	-
39. Plus: Depreciation and Amortization Expense	-	Line 14	-	-	Calculated (E.3.c)	-
40. Plus: Interest Expense	-	Line 33	-	-	Calculated (E.3.f)	-
41. Plus: Non-Cash Other Deductions Amortizations	-	Total Balance	-	-	Calculated (E.3.f)	-
42. Plus: Cash Capital Credits Cash Received	-	P7, P8, J, L4, Col. A	-	-	Calculated (E.3.f)	-
43. Plus: Non-Cash Income Tax Expense	-	Total Balance	-	-	Calculated (E.3.e)	-
44. Less: Income (Loss) from Equity Investments	-	Line 25	-	-	1.0000	-
45. Less: Other Capital Credits and Patr. Dividends	-	Line 28	-	-	Calculated (E.3.f)	-
46. Total Debt Service Margins	-		-	-		-
47.						
<b>48. D. DEBT SERVICE COVERAGE</b>	-	L46-L35	-	-		-
49.						
<b>50. E. DEBT SERVICE COVERAGE TARGET</b>						1.75
51.						
52.					Adjusted DSC Margins are:	<b>Below the Target</b>
<b>53. F. INITIAL OPERATING INCOME ADJUSTMENT</b>						
54. DSC Adjustment Required to Achieve Target						-
55. Debt Service Payments						-
56. After-Tax Operating Income Adjustment						-
57.						-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR [YEAR]	NO.	AMOUNT	HISTORICAL TEST YEAR [YEAR]		
	(S)	(S)		(S)		(S)
58. <u>G. EQUITY TEST</u> (Increase will not result in > 15% equity ratio)						
59.			Plus			
60. Total Margins and Equities	<u>Pre-Adjustment</u>		<u>Adjustment</u>	<u>Post-Adjustment</u>		
61. Total Assets	F7, P. C. L23		-	-		
62. Equity Ratio	F7, P. C. L24	[6]	-	-		
63.	L40 / L41					
64. <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u>						
65. Operating Income Adjustment						-
66. Rate Schedule Revenue						-
67. Adjustment Percentage						-

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC-FBR - ADJUSTMENTS

1.	<b><u>ADJUSTMENT [1] -- REVENUE</u></b>		
2.	<i>Adjustment to annualize rate adjustment implemented during test year</i>		
3.	Annual Rate Adjustment Authorized by Commission	-	
4.	Total kWh Sales During Test Year	-	
5.	Average per kWh	\$0.00000	L3/L4
6.	kWh Sales Prior to Implementation of Rate Adjustment		Input
7.	Revenue Adjustment to Annualize Rate Adjustment	\$ -	L5 x L6
8.			
9.	<b><u>ADJUSTMENT [2] -- OTHER TAXES</u></b>		
10.	<i>Adjustment to add back non-cash income tax expense</i>		
11.	Cash Test Year Other Tax Expense		
12.	Test Year Other Tax Expense	-	F7, Pt. A, Col. B
13.	Adjustment to Actual Other Tax Expense	\$ -	L11 - L12
14.			
15.	<b><u>ADJUSTMENT [3] -- Long-Term Interest Expense</u></b>		
16.	<i>Adjustment to reflect the Budget.</i>		
17.	<u>Adjustment to Long-Term Interest Expense</u>		
18.	Actual Year Long-Term Interest Expense	\$ -	F7, Pt. A, Col. B
19.	Budget Year Long-Term Interest Expense	-	Budget
20.	Adjustment to Actual Long-Term Interest Expense	\$ -	L19-L18
21.			
22.	<b><u>ADJUSTMENT [4] -- Other Interest Expense</u></b>		
23.	<i>Adjustment to reflect the Budget.</i>		
24.	<u>Adjustment to Other Interest Expense</u>		
25.	Actual Year Other Interest Expense	\$ -	F7, Pt. A, Col. B
26.	Budget Year Other Interest Expense	-	Budget
27.	Adjustment to Actual Other Interest Expense	\$ -	L26 - L25
28.			

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC-FBR - ADJUSTMENTS

29. ADJUSTMENT [5] -- Principal Payments

30. *Adjustment to reflect the Budget.*

31. Adjustment to Principal Payments

32. Actual Year Principal Payments

\$ - F7, Pt O, Col. B

33. Budget Year Principal Payments

- Budget

34. Adjustment to Actual Principal Payments

\$ - L33- L32

35.

36. ADJUSTMENT [6] -- Assets

37. *Adjustment to reflect budgeted Assets.*

38. Actual Year-End Assets

\$ - F7, Pt C, L28.

39. Budgeted Year-End Assets

- Budget

40. Adjustment to Actual Assets

\$ - L39 - L38

SOUTHERN PIONEER ELECTRIC COMPANY  
Proportional Allocation of DSC-FBR Rate Adjustment to Rate Classes  
Based on Base Revenue by Rate Schedule

(a) Line No.	(b) Rate Schedule	(c) Rate Schedule Revenue (\$)	(d) Allocated Power Supply Cost of Service (\$)	(e) Base Revenue (\$)	(f) Percent (%)	(g)-(i) Allocation of Rate Adjustment		
						(g) FBR Adjustment (\$)	(h) Base Revenue (\$)	(i) Percent (%)
1	Residential Service (12-RS)							
2	General Use					(1)	-	
3	Space Heating					(1)	-	
4	General Service Small (12-GSS)					(1)	-	
5	General Service Large (12-GSL)					(1)	-	
6	General Service Space Heating					(1)	-	
7	Industrial Service (12-IS)					(1)	-	
8	Industrial Service-Primary Discount					(1)	-	
9	Real-Time Pricing (RTP)					(1)	-	
10	Transmission Level Service (12-STR)					(1)	-	
11	Municipal Power Service (12-M-D)					(1)	-	
12	Water Pumping Service (12-WP)					(1)	-	
13	Irrigation Service (12-IP-I)					(1)	-	
14	Temporary Service (12-CS)					(1)	-	
15	Lighting					(1)	-	
16	Total Retail Rates	-	-	-	-	-	-	-
17								
18	Third Party LAC (12-LAC)						-	
19								
20	Total All Rates	-	-	-	-	-	-	-

<sup>1</sup> Allocation of rate adjustments to be completed consistent with DSC-FBR Plan Protocols, Section I Retail Rate Design as may be modified by Commission Order in Docket No. 13-MKEE-452-MIS.

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION	DISTRIBUTION
	HISTORICAL TEST YEAR 2011 (\$)	NO.	AMOUNT (\$)	HISTORICAL TEST YEAR 2011 (\$)	ALLOCATION FACTOR Docket 380	DISTRIBUTION FBR (\$)
<b>1. A. STATEMENT OF OPERATIONS</b>						
2. Operating Revenue and Patronage Capital	60,493,642	PI, P.A., C&B	[1] -	60,493,642	Direct	58,270,203
3. Power Production Expense	-	PI, P.A., C&B		-	0.0000	-
4. Cost of Purchased Power	45,347,282	PI, P.A., C&B		45,347,282	1.0000	45,347,282
5. Transmission Expense	789,649	PI, P.A., C&B		789,649	0.0000	-
6. Regional Market Expense	-	PI, P.A., C&B		-	0.0000	-
7. Distribution Expense - Operation	2,998,013	PI, P.A., C&B		2,998,013	1.0000	2,998,013
8. Distribution Expense - Maintenance	1,518,929	PI, P.A., C&B		1,518,929	1.0000	1,518,929
9. Customer Accounts Expense	1,292,172	PI, P.A., C&B		1,292,172	1.0000	1,292,172
10. Customer Service and Informational Expense	68,128	PI, P.A., C&B		68,128	1.0000	68,128
11. Sales Expense	12,674	PI, P.A., C&B		12,674	1.0000	12,674
12. Administrative and General Expense	1,266,887	PI, P.A., C&B		1,266,887	0.9795	1,240,974
13. Total Operation & Maintenance Expense	53,293,734	PI, P.A., C&B		53,293,734	0.9847	52,478,172
14. Depreciation and Amortization Expense	2,444,084	PI, P.A., C&B		2,444,084	0.7427	1,815,106
15. Tax Expense - Property & Gross Receipts	-	PI, P.A., C&B		-	0.7427	-
16. Tax Expense - Other	966,129	PI, P.A., C&B	[2] (966,129)	-	Calculated (E.3.d)	-
17. Interest on Long-Term Debt	3,538,969	PI, P.A., C&B	[3] 1,537,057	5,076,026	0.7322	3,716,534
18. Interest Charged to Construction - Credit	-	PI, P.A., C&B		-	0.7322	-
19. Interest Expense - Other	275,477	PI, P.A., C&B	[4] (193,560)	81,917	0.7322	59,977
20. Other Deductions	155,121	PI, P.A., C&B		155,121	0.7322	113,576
21. Total Cost of Electric Service	60,673,514	PI, P.A., C&B	377,368	61,050,882	0.9530	58,183,366
22. Patronage Capital & Operating Margins	(179,872)	PI, P.A., C&B	(377,368)	(557,240)		86,837
23. Non Operating Margins - Interest	869	PI, P.A., C&B		869	0.7427	645
24. Allowance for Funds Used During Construction	-	PI, P.A., C&B		-	0.7427	-
25. Income (Loss) from Equity Investments	1,415,012	PI, P.A., C&B		1,415,012	1.0000	1,415,012
26. Non Operating Margins - Other	(12,666)	PI, P.A., C&B		(12,666)	1.0000	(12,666)
27. Generation and Transmission Capital Credits	-	PI, P.A., C&B		-	1.0000	-
28. Other Capital Credits and Patr. Dividends	272,500	PI, P.A., C&B		272,500	0.7322	199,517
29. Extraordinary Items	-	PI, P.A., C&B		-	1.0000	-
30. Patronage Capital or Margins	1,495,843	PI, P.A., C&B	(377,368)	1,118,475	1.5104	1,689,346
31.						



SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR 2011	NO.	AMOUNT	HISTORICAL TEST YEAR 2011		
32. <b>B. DEBT SERVICE PAYMENTS</b>	(S)	(S)	(S)	(S)	Docket 380	(S)
33. Interest Expense	3,814,446 <small>Line 17 + Line 18</small>		1,343,497	5,157,943	0.7322	3,776,512
34. Principal Payments	669,847 <small>P1, P1, Q, Col. B</small>	[5]	749,865	1,419,712	0.7322	1,039,476
35. Total Debt Service Payments	4,484,293		2,093,362	6,577,655	0.7322	4,815,988
36.						
37. <b>C. DEBT SERVICE MARGINS</b>						
38. Patronage Capital or Margins	1,495,843 <small>Line 20</small>			1,118,475	1.5104	1,689,346
39. Plus: Depreciation and Amortization Expense	2,444,084 <small>Line 14</small>			2,444,084	0.7427	1,815,106
40. Plus: Interest Expense	3,814,446 <small>Line 33</small>		1,343,497	5,157,943	0.7322	3,776,512
41. Plus: Non-Cash Other Deductions Amortizations	53,816 <small>Total Balance</small>			53,816	0.7322	39,403
42. Plus: Cash Capital Credits Cash Received	- <small>P1, P1, I, LA, Col. A</small>			-	0.7322	-
43. Plus: Non-Cash Income Tax Expense	966,129 <small>Line 16</small>		(966,129)	-	Calculated (E.3.d)	-
44. Less: Income (Loss) from Equity Investments	(1,415,012) <small>Line 25</small>			(1,415,012)	1.0000	(1,415,012)
45. Less: Other Capital Credits and Patr. Dividends	(272,500) <small>Line 28</small>			(272,500)	0.7322	(199,517)
46. Total Debt Service Margins	7,086,306			7,086,806		5,705,838
47.						
48. <b>D. DEBT SERVICE COVERAGE</b>	1.58 <small>Line 35</small>			1.08		1.18
49.						
50. <b>E. DEBT SERVICE COVERAGE TARGET</b>						1.75
51.					Adjusted DSC Margins are:	<span style="border: 1px solid black; padding: 2px;">Below the Target</span>
52.						
53. <b>F. INITIAL OPERATING INCOME ADJUSTMENT</b>						
54. DSC Adjustment Required to Achieve Target						0.57
55. Debt Service Payments						4,815,988
56. After-Tax Operating Income Adjustment						2,722,141
57.						

SOUTHERN PIONEER ELECTRIC COMPANY  
DSC FORMULA BASED RATE

ITEM	UNADJUSTED	ADJUSTMENTS		ADJUSTED	DISTRIBUTION ALLOCATION FACTOR	DISTRIBUTION FBR
	HISTORICAL TEST YEAR 2011	NO.	AMOUNT	HISTORICAL TEST YEAR 2011		
58. <u>G. EQUITY TEST</u> (increase will not result in > 15% equity ratio)	(5)		(5)	(5)	Docket 380	(5)
59.			Plus			
60. Total Margins and Equities	<u>Pre-Adjustment</u>		<u>Adjustment</u>	<u>Post-Adjustment</u>		
61. Total Assets	329,229 <small>FT, PL, C, L&amp;S</small>		2,722,141	3,051,370		
62. Equity Ratio	103,678,095 <small>FT, PL, C, L&amp;S</small>	[6]	12,733,879	116,411,974		
63.	<u>0.32%</u> <small>L&amp;C/L&amp;I</small>			<u>2.62%</u>		
64. <u>H. FINAL REVENUE ADJUSTMENT PROPOSED</u>						
65. Operating Income Adjustment						2,722,141
66. Rate Schedule Revenue						<u>58,270,203</u>
67. Adjustment Percentage						<u>4.67%</u>

FORMULA BASED RATE - ADJUSTMENTS

1.	<b><u>ADJUSTMENT [1] – REVENUE</u></b>	
2.	<i>Adjustment to annualize rate adjustment implemented during test year</i>	
3.	Annual Rate Adjustment Authorized by Commission	-
4.	Total kWh Sales During Test Year	700,682,341
5.	Average per kWh	\$0.00000 <small>L3/L4</small>
6.	kWh Sales Prior to Implementation of Rate Adjustment	<small>Input</small>
7.	Revenue Adjustment to Annualize Rate Adjustment	\$ - <small>L5 x L6</small>
8.		
9.	<b><u>ADJUSTMENT [2] – OTHER TAXES</u></b>	
10.	<i>Adjustment to remove non-cash income tax expense</i>	
11.	Cash Test Year Other Tax Expense	\$ -
12.	Test Year Other Tax Expense	966,129 <small>F7, Pt. A, Col. B</small>
13.	Adjustment to Actual Other Tax Expense	\$ (966,129) <small>L11 - L12</small>
14.		
15.	<b><u>ADJUSTMENT [3] -- Long-Term Interest Expense</u></b>	
16.	<i>Adjustment to reflect the 2012 Budget.</i>	
17.	<u>Adjustment to Long-Term Interest Expense</u>	
18.	Actual Year Long-Term Interest Expense	\$ 3,538,969 <small>F7, Pt. A, Col. B</small>
19.	Budget Year Long-Term Interest Expense	5,076,026 <small>Budget</small>
20.	Adjustment to Actual Long-Term Interest Expense	\$ 1,537,057 <small>L19-L18</small>
21.		
22.	<b><u>ADJUSTMENT [4] --Other Interest Expense</u></b>	
23.	<i>Adjustment to reflect the 2012 Budget.</i>	
24.	<u>Adjustment to Other Interest Expense</u>	
25.	Actual Year Other Interest Expense	\$ 275,477 <small>F7, Pt. A, Col. B</small>
26.	Budget Year Other Interest Expense	81,917 <small>Budget</small>
27.	Adjustment to Actual Other Interest Expense	\$ (193,560) <small>L26 - L25</small>
28.		

FORMULA BASED RATE - ADJUSTMENTS

29.	<b><u>ADJUSTMENT [5] -- Principal Payments</u></b>		
30.	<i>Adjustment to reflect the 2012 Budget.</i>		
31.	<u>Adjustment to Principal Payments</u>		
32.	Actual Year Principal Payments	\$	669,847 F7, Pl. O, Col. B
33.	Budget Year Principal Payments		1,419,712 Budget
34.	Adjustment to Actual Principal Payments	\$	749,865 L33-L32
35.			
36.	<b><u>ADJUSTMENT [6] -- Assets</u></b>		
37.	<i>Adjustment to reflect budgeted Assets.</i>		
38.	Actual Year-End Assets	\$	103,678,095 F7, Pl. C, L28.
39.	Budgeted Year-End Assets		116,411,974 Budget
40.	Adjustment to Actual Assets	\$	12,733,879 L39-L38
41.			
42.	<b><u>Depreciation Expense Allocator</u></b>		
43.	Depreciation - Transmission	0.2573	\$ 391,409
44.	Depreciation - Distribution	0.7427	\$ 1,129,530
45.		1.0000	\$ 1,520,939

Proportional Allocation of DSC-FBR Rate Adjustment to Rate Classes  
Based on Base Revenue by Rate Schedule

(a) Line No.	(b) Rate Schedule	(c) Rate Schedule Revenue (\$)	(d) Allocated Power Supply Cost of Service (\$)	(e) Base Revenue (\$)	(f) Percent (%)	(g)-(i) Allocation of Rate Adjustment		
						(g) DSC-FBR Plan Adjustment (\$)	(h) Base Revenue (\$)	(i) Percent (%)
1	Residential Service (12-RS)							
2	General Use	15,466,839	8,201,386	7,265,453	42.3%	[1]		
3	Space Heating	962,557	543,365	419,192	2.4%	[1]		
4	General Service Small (12-GSS)	1,954,373	1,035,164	919,209	5.4%	[1]		
5	General Service Large (12-GSL)	14,962,201	9,086,483	5,875,718	34.2%	[1]		
6	General Service Space Heating	546,294	358,139	188,155	1.1%	[1]		
7	Industrial Service (12-IS)	1,984,784	1,280,249	704,535	4.1%	[1]		
8	Industrial Service-Primary Discount			-	0.0%	[1]		
9	Real-Time Pricing (RTP)	82,550	82,550	-	0.0%	[1]		
10	Transmission Level Service (12-STR)	24,515,362	23,809,675	705,687	4.1%	[1]		
11	Municipal Power Service (12-M-I)	211,942	119,821	92,121	0.5%	[1]		
12	Water Pumping Service (12-WP)	611,125	367,776	243,349	1.4%	[1]		
13	Irrigation Service (12-IP-I)	200,995	111,907	89,088	0.5%	[1]		
14	Temporary Service (12-CS)	8,700	3,769	4,931	0.0%	[1]		
15	Lighting	947,775	287,875	659,900	3.8%	[1]		
16	<b>Total Retail Rates</b>	<b>62,455,499</b>	<b>45,288,159</b>	<b>17,167,339</b>	<b>100.0%</b>	<b>2,722,141</b>	<b>19,889,481</b>	<b>100.0%</b>
17								
18	Third Party LAC (12-LAC)	1,059,317	-	1,059,317	100.0%		1,059,317	100.0%
19								
20	<b>Total All Rates</b>	<b>63,514,816</b>	<b>45,288,159</b>	<b>18,226,656</b>	<b>100.0%</b>	<b>2,722,141</b>	<b>20,948,798</b>	<b>100.0%</b>

<sup>1</sup> Allocation of rate adjustments to be determined consistent with DSC-FBR Plan Protocols, Section I. Retail Rate Design as may be modified by Commission Order in Docket No. 13-MKEE-452-MIS.

**CERTIFICATE OF SERVICE**

**SEP 26 2013**

13-MKEE-452-MIS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Order Approving Non-Unanimous Settlement Agreement was served by electronic service on this 26th day of September, 2013, to the following parties who have waived receipt of follow-up hard copies.

GLEND A CAFER, ATTORNEY  
CAFER LAW OFFICE, L.L.C.  
3321 SW 6TH ST  
TOPEKA, KS 66606  
Fax: 785-233-3040  
glenda@caferlaw.com

TERRI PEMBERTON, ATTORNEY  
CAFER LAW OFFICE, L.L.C.  
3321 SW 6TH ST  
TOPEKA, KS 66606  
Fax: 785-233-3040  
terri@caferlaw.com

NIKI CHRISTOPHER, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
n.christopher@curb.kansas.gov

C. STEVEN RARRICK, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
s.rarrick@curb.kansas.gov

DELLA SMITH  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
d.smith@curb.kansas.gov

SHONDA SMITH  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
sd.smith@curb.kansas.gov

DAVID SPRINGE, CONSUMER COUNSEL  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
d.springe@curb.kansas.gov

CURTIS M. IRBY, ATTORNEY  
GLAVES IRBY & RHOADS  
1050 MARKET CENTER  
155 N MARKET  
WICHITA, KS 67202  
Fax: 316-264-6860  
cmirby@sbcglobal.net

RAY BERGMEIER, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3167  
r.bergmeier@kcc.ks.gov

BRIAN G. FEDOTIN, ADVISORY COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3314  
b.fedotin@kcc.ks.gov

ORDER MAILED SEP 26 2013

CERTIFICATE OF SERVICE

SEP 26 2013

13-MKEE-452-MIS

JUDY JENKINS, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604-4027  
Fax: 785-271-3167  
j.jenkins@kcc.ks.gov

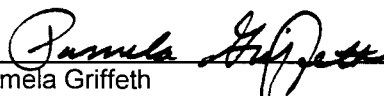
MARK DOLJAC, DIR RATES AND REGULATION  
KANSAS ELECTRIC POWER CO-OP, INC.  
600 SW CORPORATE VIEW (66615)  
PO BOX 4877  
TOPEKA, KS 66604-0877  
Fax: 785-271-4888  
mdoljac@kepco.org

WILLIAM G. RIGGINS, SR VICE PRES AND GENERAL  
COUNSEL  
KANSAS ELECTRIC POWER CO-OP, INC.  
600 SW CORPORATE VIEW (66615)  
PO BOX 4877  
TOPEKA, KS 66604-0877  
Fax: 785-271-4888  
briggins@kepco.org

DON GULLEY, VP REGULATORY & MARKET AFFAIRS  
MID-KANSAS ELECTRIC COMPANY, LLC  
301W 13TH ST  
PO BOX 980  
HAYS, KS 67601  
Fax: 785-623-3395  
dgulley@sunflower.net

RANDY MAGNISON, EXEC VP & ASST CEO  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 W OKLAHOMA  
PO BOX 368  
ULYSSES, KS 67880-0368  
Fax: 620-356-4306  
rmagnison@pioneerelectric.coop

MARK D. CALCARA, ATTORNEY  
WATKINS CALCARA CHTD.  
1321MAIN ST STE 300  
PO DRAWER 1110  
GREAT BEND, KS 67530  
Fax: 620-792-2775  
mcalcara@wcrf.com

  
Pamela Griffith  
Administrative Specialist

ORDER MAILED SEP 26 2013