

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Received
on

APR 27 2012

by
State Corporation Commission
of Kansas

**In the Matter of the Application of)
Mid-Kansas Electric Company, LLC)
For Approval to make Certain Changes)
In its Changes for Electric Service in the)
Geographic Service Territory Served by)
Southern Pioneer Electric Company.)**

Docket No. 12-MKEE-380-RTS

CROSS-ANSWERING TESTIMONY

PREPARED BY

ANDRIA FINGER

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

APRIL 27, 2012

1 **Q. Would you please state your name?**

2 A. My name is Andria N. Finger.

3

4 **Q. What is your business address?**

5 A. My business address is the Kansas Corporation Commission, 1500 Southwest
6 Arrowhead Road, Topeka, Kansas, 66604.

7

8 **Q. By whom are you employed and in what capacity?**

9 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as
10 a Regulatory Auditor.

11

12 **Q. Did you file direct testimony in this proceeding?**

13 A. Yes.

14

15 **Q. What is the purpose of your cross-answering testimony?**

16 A. The purpose of my cross-answering testimony is to address the pro forma
17 adjustment to depreciation expense filed in my direct testimony in Mid-Kansas
18 Electric Company's (Mid-Kansas or MKEC) Southern Pioneer Division's
19 Application on behalf of Staff. Ms. Andrea Crane, who testifies on behalf of the
20 Citizens' Utility Ratepayer Board (CURB), has also filed direct testimony
21 supporting an adjustment to Southern Pioneer's Application for depreciation
22 expense.

23

1 **Q. Please describe Staff's pro forma adjustment to depreciation expense.**

2 A. Staff's adjustment to depreciation expense updates Southern Pioneer's expense to
3 reflect the actual depreciable asset balances as of December 31, 2011, and
4 incorporates the depreciation rates set forth in Southern Pioneer's last rate case,
5 Docket No. 09-MKEE-969-RTS (969 Docket). Like Staff, Southern Pioneer also
6 incorporated the rates approved in the 969 Docket into its filing.¹

7

8 **Q. Please describe CURB's pro forma adjustment to depreciation expense.**

9 A. One of Ms. Cranes' pro forma adjustments to depreciation expense incorporates
10 certain depreciation rates from MKEC's last depreciation study, Docket No. 12-
11 MKEE-191-DRS (191 Docket).² Ms. Crane then goes on to state that "It should
12 be noted that MKEC's Application in the 191 Docket did not address all of its
13 asset accounts and therefore I only adjusted the depreciation rates for those
14 accounts that were included in MKEC's filing in the 191 Docket."³

15

16 **Q. Please provide a background of the 191 Docket mentioned above.**

17 A. On September 14, 2011, MKEC filed an Application requesting a revision in
18 certain depreciation rates, in the 191 Docket. American Appraisal conducted the
19 Depreciation Rate Study that reflected plant balances as of December 31, 2010,
20 for MKEC. The Application outlined two key components of the Study which

¹ In Paragraph 36 on Page 18 of the January 11, 2010 Order approving the Stipulation and Agreement in the 969 Docket, the Commission approved the depreciation rates submitted with the Application and as set out in Exhibit 4 "Depreciation Rates" of the agreement.

² The other pro forma adjustment to depreciation expense relates to the calculation of depreciation on construction work in progress (CWIP) balances.

³ Docket No. 12-MKEE-380-RTS, Direct Testimony of Andrea Crane, p. 34, lines 3-5.

1 concerned net salvage and average service lives that were implemented in the
2 Study and recommended a \$4.6 million decrease in annual depreciation expense.
3 Staff's witness Mr. Bill Dunkel reviewed the depreciation study and made three
4 recommendations relating to terminal net salvage, negative depreciation rates and
5 confidentiality. MKEC accepted Mr. Dunkel recommendations. The rates were
6 approved by the KCC on January 10, 2012.

7

8 **Q. Did Staff issue a data request to Southern Pioneer in determining whether**
9 **the 191 Docket depreciation rates should also apply to Southern Pioneer's**
10 **member owner assets?**

11 A. Yes. In response to Data Request No. KCC-90, Southern Pioneer stated that the
12 depreciation rates in the 191 Docket apply only to Mid-Kansas Electric Company
13 and not to Southern Pioneer; therefore, Staff did not apply the rates to Southern
14 Pioneer's depreciation expense calculation. However, Ms. Crane argues that
15 because the Application in the 191 Docket does not specify that the revised
16 depreciation rates apply only to the generation and transmission (G&T) assets of
17 MKEC, the rates in that proceeding should be applied to MKEC's Southern
18 Pioneer assets as well.⁴ Furthermore, Ms. Crane argues that while the rate
19 application only applies to Southern Pioneer Division's service territory, MKEC
20 is the Applicant in this case just as it was in the 191 Docket.⁵

21 In describing her recommended adjustment to depreciation expense, Ms.

22 Crane stated:

⁴ *Id.* at p. 33, lines 12-17.

⁵ *Id.* at p. 33, lines 14-16.

1 “For those asset accounts that were included in the Company’s Application in
2 the 191 Docket, the new rates approved in that docket should apply.
3 Therefore, at Schedule ACC-17, I have recalculated the Southern Pioneer
4 Division’s pro forma depreciation expense, based on its plant balances at May
5 31, 2011, and on the depreciation rates approved by the KCC on January 10,
6 2012. It should be noted that MKEC’s Application in the 191 Docket did not
7 address all of its asset accounts and therefore I only adjusted the depreciation
8 rates for those accounts that were included in MKEC’s filing in the 191
9 Docket.”⁶
10

11 **Q. What is Staff’s concern about the depreciation rates used by CURB to derive**
12 **its adjustment to depreciation expense?**

13 A. Staff believes that the rates approved in the 191 Docket only apply to the G&T
14 assets of MKEC and does not encompass the distribution assets of each member
15 owner. In the MKEC depreciation study in the 191 Docket the “distribution
16 plant” portion addressed did not include the distribution accounts that would be
17 included if the study incorporated the distribution companies that deliver to the
18 retail customers. For example, there is no investment in Account 364 (Poles,
19 Towers and Fixtures), Account 365 (Overhead Conductors and Devices), Account
20 367 (Underground Conductors and Devices), Account 370 (Meters), etc. The
21 distribution plant reflected in the 191 Docket was primarily for Account 363
22 (Station Equipment), which encompasses plant assets that is normally located in a
23 substation. The MKEC depreciation study in the 191 Docket does not include the
24 accounts that pertain to the distribution lines that the cooperatives that deliver to
25 the retail customers would have. Therefore, it appears that the member
26 cooperatives that deliver to the retail customers were not included in the MKEC
27 depreciation study in the 191 Docket.

⁶ *Id.* at p. 33, line 20 through p. 34, line 5.

1 Additionally, Staff believes that a comparison of account balances further
2 confirms that the 191 Docket only applies to MKEC's G&T plant assets. In Staff
3 witness Mr. George Rohrer's direct testimony in the 969 Docket, Exhibit GDR-1
4 calculates MKEC's G&T depreciation expense. The total plant balances as of
5 December 31, 2008, in which MKEC's depreciation expense calculation was
6 based upon is \$182,991,420. In MKEC's depreciation study in the 191 Docket,
7 the total plant balances totaled \$187,393,468. Even though the balances are
8 approximately \$4.4 million different, it is important to consider that this depicts
9 two different time periods in which two years has elapsed. When comparing the
10 total plant balances, it becomes more apparent to Staff that the depreciation study
11 in the 191 Docket only applies to MKEC's G&T plant assets. Furthermore, the
12 distribution plant balances included in Exhibit GDR-1 (969 Docket) and WDA
13 Exhibit 2 (191 Docket) are exactly the same, therefore it would be impossible for
14 the member owner plant balances to be included in the depreciation study.⁷

15

16 **Q. If a depreciation study was conducted to encompass all member owners as**
17 **well as the G&T assets, would all plant balances need to be reviewed in**
18 **determining a depreciation rate?**

19 A. While I am not a depreciation expert, I would think that all plant balances for each
20 member owner as well as MKEC's G&T assets would need to be reviewed in
21 determining what the appropriate depreciation rate should be for the individual
22 FERC Account.

⁷ See the Distribution Accounts 363 (Station Equipment) and 368 (Line Transformers) for a total distribution plant balance of \$2,124,532 for both May 31, 2008 and December 31, 2010.

1

2 **Q. Based on the plant balances shown in Exhibit GDR-1 (969 Docket) and WDA**
3 **Exhibit 2 (191 Docket), does it appear that all member owner's plant**
4 **balances were included in the depreciation study?**

5 A. No. As discussed above, it is clear that only the G&T assets were included in the
6 depreciation study and therefore those rates should only be applied to MKEC's
7 G&T assets, regardless of whether MKEC is the Applicant or not.

8

9 **Q. Are you sponsoring any schedules?**

10 A. Yes. I am sponsoring Schedule ANF-1 (WDA Exhibit 2) and Schedule ANF-2
11 (Exhibit GDR-1), which contains copies of additional unrestricted discovery
12 documents on which I rely for my cross answering testimony. These Exhibits
13 show the accounts affected in MKEC's depreciation study in the 191 Docket as
14 well as the plant account balances for the 191 Docket and the 969 Docket.

15

16 **Q. Does this conclude your cross-answering testimony?**

17 A. Yes.

Mid-Kansas Electric Company, LLC
Depreciation Rate Study as of December 31, 2010
WDA Proposed Depreciation Rates and Comparison to Present Rates

REVISED PRODUCTION DEPRECIATION RATES
WITH TERMINAL NET SALVAGE REMOVED
AND RESERVE REALLOCATED TO ELIMINATE NEGATIVE DEPRECIATION RATES

FERC Acct	Account Name	(A) Plant Balance 12/31/2010 \$	(B) Depreciation Reserve 12/31/2010 \$	(C) Reserve Allocation (%)	(D) Adjusted Depreciation Reserve	(E) Reserve Ratio %	(F) Average Age yrs	(G) Curve Type	(H) Average Service Life yrs	(I) Average Remaining Life yrs	(J) Net Salvage %	(K) Proposed Rate %	(L) Proposed Depreciation Rate \$	(M) Present Rate %	(N) Present Depreciation Rate \$	(O) Net Change \$
Stream Production																
Fort Dodge 4																
311.0	Structures & Improvements	4,933,684	3,981,410	8.96%	3,900,376	80.88%	30.7		26.0	17.35	-3.0%	1.27%	62,658	4.80%	236,817	(174,159)
312.0	Boiler Plant Equipment	14,119,807	12,294,958	25.66%	12,320,619	87.26%	20.4		32.3	16.89	-3.0%	0.93%	131,314	7.02%	991,210	(859,896)
314.0	Turbogenerator Units	12,549,273	10,971,133	22.80%	10,993,940	87.61%	20.7		32.1	17.19	-3.0%	0.90%	112,943	6.92%	868,410	(755,467)
315.0	Accessory Electric Equipment	1,498,838	1,616,480	(72.67)%	1,543,803	103.00%	29.8		40.6	17.19	-3.0%	0.00%	0	5.59%	43,785	(83,785)
316.0	Misc Power Plant Equipment	8,386,726	1,067,271	15.24%	1,082,513	12.91%	2.1		18.8	17.04	-3.0%	5.29%	443,658	6.58%	551,847	(108,189)
	Subtotal	41,488,328	29,931,252	0	29,931,252	72.14%		Forecast			-3.0%	1.81%	750,573	6.59%	2,732,069	(1,981,496)
Great Bend 3																
311.0	Structures & Improvements	2,854,260	2,734,443	103.57%	2,838,016	99.43%	37.5		38.8	12.42	-3.0%	0.29%	8,277	4.80%	137,004	(128,727)
312.0	Boiler Plant Equipment	7,741,992	7,658,712	280.93%	7,939,646	102.55%	27.8		31.9	12.19	-3.0%	0.04%	3,097	7.02%	543,488	(540,391)
314.0	Turbogenerator Units	5,601,804	6,003,783	(293.92)%	5,769,858	103.00%	31.7		35.0	12.34	-3.0%	0.00%	0	6.92%	387,645	(387,645)
315.0	Accessory Electric Equipment	931,780	1,067,325	(107.59)%	959,733	103.00%	33.8		38.8	12.34	-3.0%	0.00%	0	5.59%	52,087	(52,087)
316.0	Misc Power Plant Equipment	468,767	331,190	37.01%	348,200	74.28%	15.4		25.9	12.27	-3.0%	2.34%	10,969	6.58%	30,845	(19,876)
	Subtotal	17,598,603	17,855,453	0	17,855,453	101.46%		Forecast			-3.0%	0.13%	22,143	6.54%	1,151,069	(1,128,726)
Chimarron River 1																
311.0	Structures & Improvements	1,946,334	1,487,629	75.49%	1,563,125	80.31%	27.6		29.5	12.42	-3.0%	1.83%	35,618	4.80%	93,424	(57,806)
312.0	Boiler Plant Equipment	6,110,599	6,418,546	(124.62)%	6,203,917	103.00%	25.9		31.2	12.19	-3.0%	0.00%	0	7.02%	428,964	(428,964)
314.0	Turbogenerator Units	4,929,745	4,857,133	393.21%	5,048,352	102.43%	27.6		30.5	12.34	-3.0%	0.05%	2,465	6.92%	341,138	(338,673)
315.0	Accessory Electric Equipment	1,303,896	1,472,439	(128.82)%	1,343,013	103.00%	31.1		35.4	12.34	-3.0%	0.00%	0	5.59%	72,888	(72,888)
316.0	Misc Power Plant Equipment	207,878	226,774	(12.66)%	214,114	103.00%	20.9		37.7	12.27	-3.0%	0.00%	0	6.58%	13,678	(13,678)
	Subtotal	14,498,452	14,462,521	0	14,462,521	99.75%		Forecast			-3.0%	0.26%	38,083	6.55%	950,092	(912,009)
	Total Steam Production	73,585,383	62,249,226	0	62,249,226	84.59%					-3.0%	1.10%	810,999	6.57%	4,833,230	(4,022,231)
Other Production Plant																
Chimarron River 2																
341.0	Structures & Improvements	103,661	97,662	9.22%	98,584	95.10%	43.1		55.2	12.50	-3.0%	0.63%	653	-1.42%	(1,472)	2,125
342.0	Fuel Holders	116,517	110,123	1.03%	111,159	95.40%	43.5		55.9	12.42	-3.0%	0.61%	711	2.00%	2,330	(1,619)
343.0	Prime Movers	592,290	287,870	3.87%	291,357	74.27%	11.2		22.2	12.34	-3.0%	2.33%	9,140	1.52%	5,963	3,177
344.0	Generators	1,300,093	1,343,958	(4.87)%	1,339,085	103.00%	43.1		55.2	12.34	-3.0%	0.00%	0	-0.12%	(1,560)	1,560
345.0	Accessory Electric Equipment	52,630	54,781	(5.72)%	54,209	103.00%	38.9		44.0	12.42	-3.0%	0.00%	0	1.09%	574	(574)
346.0	Misc Power Plant Equipment															
	Subtotal	2,065,181	1,894,394	0	1,894,394	96.40%		Forecast			-3.0%	0.53%	10,504	0.30%	5,835	4,669
Clifton 1&2																
341.0	Structures & Improvements	462,447	70,523	93.84%	164,371	35.54%	7.0		16.9	13.50	-3.0%	5.00%	23,122	-1.42%	(6,567)	29,689
342.0	Fuel Holders	19,971	5,919	7.87%	11,795	59.08%	13.9		22.0	13.41	-3.0%	2.53%	505	2.00%	399	106
343.0	Prime Movers	7,646,784	7,978,108	(101.92)%	7,876,188	103.00%	30.6		40.7	13.32	-3.0%	0.00%	0	1.52%	116,231	(116,231)
344.0	Generators	1,600,006	1,641,453	6.55%	1,648,005	103.00%	35.1		47.4	13.32	-3.0%	0.00%	0	-0.12%	(1,920)	1,920
345.0	Accessory Electric Equipment	483,935	503,716	(5.26)%	498,453	103.00%	31.8		41.5	13.41	-3.0%	0.00%	0	1.09%	5,275	(5,275)
346.0	Misc Power Plant Equipment	15,948	17,521	(1.09)%	16,426	103.00%	19.6		33.0	13.41	-3.0%	0.00%	0	2.63%	419	(419)
	Subtotal	10,229,091	10,217,240	0	10,217,240	99.88%		Forecast			-3.0%	0.23%	23,627	1.11%	113,837	(90,210)
	Total Other Production	12,194,272	12,111,634	0	12,111,634	99.32%					-3.0%	0.28%	34,131	0.98%	119,672	(85,541)
	Total Production Plant	85,779,655	74,360,860	0	74,360,860	86.69%					-3.0%	0.99%	845,130	5.77%	4,952,902	(4,107,772)

Mid-Kansas Electric Company, LLC
Depreciation Rate Study as of December 31, 2010
WDA Proposed Depreciation Rates and Comparison to Present Rates

REVISED PRODUCTION DEPRECIATION RATES
WITH TERMINAL NET SALVAGE REMOVED
AND RESERVE REALLOCATED TO ELIMINATE NEGATIVE DEPRECIATION RATES

FERC Acct	Account Name	(A) Plant Balance 12/31/2010 \$	(B) Depreciation Reserve 12/31/2010 \$	(C) Reserve Allocation (1)	(D) Adjusted Depreciation Reserve	(E) Reserve Ratio %	(F) Average Age yrs	(G) Curve Type	(H) Average Service Life yrs	(I) Average Remaining Life yrs	(J) Net Salvage %	(K) Proposed Rate %	(L) Proposed Depreciation \$	(M) Present Rate %	(N) Present Depreciation \$	(O) Net Change \$
Transmission Plant																
352.0	Structures & Improvements	2,290,417	812,678		812,678	35.48%	9.7	R4	50.0	40.53	-5.0%	1.72%	39,395	2.11%	49,328	(8,933)
353.0	Station Equipment	50,156,998	13,379,823		13,379,823	26.65%	12.2	R4	50.0	38.37	-5.0%	2.04%	1,024,019	1.83%	918,605	105,414
355.0	Poles and Fixtures	20,963,830	13,278,441		13,278,441	63.35%	22.7	R3	45.0	25.59	-15.0%	2.02%	423,429	3.30%	631,740	(208,311)
356.0	Overhead Conductors	12,495,276	11,157,666		11,157,666	89.30%	32.3	R4	50.0	20.65	-10.0%	1.00%	124,953	1.88%	234,912	(109,958)
	Total Transmission Plant	85,944,521	38,628,608			0.00%					-8.2%	1.88%	1,611,796	2.20%	1,893,584	(281,788)
Distribution Plant																
363.0	Station Equipment	2,057,517	640,921		640,921	31.15%	16.3	R2	40.0	27.25	-5.0%	2.71%	55,759	1.10%	22,633	33,126
363.0	Line Transformers	67,015	31,264		31,264	46.65%	11.2	S1	36.0	25.74	-10.0%	2.46%	1,649	1.97%	1,320	329
	Total Distribution Plant	2,124,532	672,185			0.00%					-5.2%	2.70%	57,408	1.13%	23,953	33,455
General Plant																
390.0	Structures & Improvements	870,399	24,710		24,710	2.84%	4.3	S2	40.0	35.86	0.0%	2.73%	23,588	3.10%	27,505	(3,917)
391.0	OFFE and Computers	2,512,008	850,156		850,156	33.84%	3.9	R2	10.0	7.04	0.0%	9.40%	236,129	14.23%	357,459	(121,330)
392.0	Transportation Equipment	5,614,585	3,674,456		3,674,456	65.44%	2.2	L2	8.0	6.46	10.0%	3.80%	213,354	11.56%	649,046	(435,692)
393.0	Stores Equipment	3,167	816		816	25.77%	8.5	S2	18.0	10.05	0.0%	7.39%	234	4.75%	150	84
394.0	Tools, Shop & Garage Equipment	251,668	52,817		52,817	20.99%	5.0	S2	18.0	13.31	0.0%	5.04%	14,049	4.98%	12,533	2,416
395.0	Laboratory Equipment	610,587	226,586		226,586	37.11%	9.9	R1	18.0	11.35	0.0%	5.54%	33,327	4.98%	30,407	3,420
396.0	Power Operated Equipment	573,336	381,708		381,708	66.58%	13.2	S1	16.0	7.66	5.0%	3.71%	21,271	5.59%	32,049	(10,778)
397.0	Communications Equipment	3,109,010	1,297,450		1,297,450	41.73%	11.6	R2	17.0	8.07	0.0%	7.22%	224,471	2.33%	72,440	152,031
	Total General Plant	13,544,760	6,508,699	0	6,508,699	48.05%					4.4%	5.67%	767,823	8.72%	1,181,589	(413,766)
	Grand Total	187,393,468	120,170,352	0	80,869,559	43.15%					-4.9%	1.75%	3,282,157	4.30%	8,052,028	(4,769,871)

Note:

(1) Reserve allocated to eliminate negative depreciation rates. In over-depreciated accounts, the Reserve was reduced to eliminate the negative deprecate rate (Mid-Kansas proposed negative depreciation rates in certain accounts). The amount removed from the Reserve of the over-depreciated account was allocated among the other accounts in that Production Plant by Plant Balance as of 12/31/2010. This reallocation has virtually no impact on the total depreciation expense for the Production Plant.

Mid-Kansas Electric Company, LLC
Staff Adjustment to Depreciation Expense
For the Test Year Ended May 31, 2008

Docket No. 09-MKEE-969-RTS
Exhibit GDR - 1

Line No.	Description	Account Number	A 5/31/08 Plant Balance as Adjusted	B Staff Adjustments to Plant	C Staff Adjusted Plant Balance 12/31/08	D Commission Approved Depreciation Rate 04-1065	E Staff Pro Forma Annualized Depreciation Expense	F MKEC Pro Forma Annualized Depreciation Expense	G Staff Adjustment to Depreciation Expense
INTANGIBLE PLANT									
1	Intangible	301 - 303	\$51,666	\$0	\$51,666		\$0	\$2,113	(\$2,113)
STEAM PRODUCTION PLANT									
2	Land and land rights	310	143,444	0	143,444	0.00%	0	0	0
3	Structures, Improvements	311	14,904,263	(5,596,373)	9,307,890	4.81%	447,710	715,405	(267,695)
4	Boiler Plant Equipment	312	26,252,026	(98,754)	26,153,272	6.76%	1,767,961	1,842,892	(74,931)
5	Boiler Plant Equipment - Pollution	312	1,622,551		1,622,551	7.46%	121,042	138,728	(17,686)
6	Engines and Engine Driven Generators	313	0		0		0	0	0
7	Turbogenerator Units	314	22,950,830	(34,517)	22,916,313	6.36%	1,457,478	1,588,197	(130,719)
8	Accessory Electric Equipment	315	3,734,514	0	3,734,514	5.58%	208,386	208,759	(373)
9	Misc. Power Plant equipment	316	911,686	(171,409)	740,277	5.74%	42,492	59,989	(17,497)
10	Asset Retirement Obligation	317	778,431	0	778,431	0.00%	0	0	0
11	Total Steam Production Plant		71,297,745	(5,901,053)	65,396,692		4,045,068	4,553,970	(508,902)
OTHER PRODUCTION PLANT									
12	Land and land rights	340	36,398	0	36,398	0.00%	0	0	0
13	Structures, Improvements	341	283,539	0	283,539	-1.42%	(4,026)	(4,026)	(0)
14	Fuel Holders, Products & Accessories	342	136,489	0	136,489	2.00%	2,730	2,730	(0)
15	Prime Movers	343	8,039,074	0	8,039,074	1.52%	122,194	122,194	(0)
16	Generators	344	2,900,089	0	2,900,089	-0.12%	(3,480)	(3,480)	(0)
17	Accessory Electric Equipment	345	536,565	0	536,565	1.09%	5,849	5,849	(0)
18	Misc Power Plant Equipment	346	15,948	0	15,948	2.63%	419	419	0
19	Asset Retirement Obligation	347	166	0	166	0.00%	0	0	0
20	Total Other Production Plant		11,948,268	0	11,948,268		123,685	123,686	(1)
TRANSMISSION PLANT									
21	Land and land rights	350	2,397,700	0	2,397,700	0.00%	0	0	0
22	Structures, Improvements	352	2,284,108	0	2,284,108	2.06%	47,053	48,195	(1,142)
23	Station Equipment	353	42,487,005	(9,031,464)	33,455,541	1.82%	608,891	777,512	(168,621)
24	Towers and Fixtures	354	0		0	0.00%	0	0	0
25	Poles and Fixtures	355	20,953,617	(838,908)	20,114,709	3.30%	663,785	691,469	(27,684)
26	Overhead Conductors and Devices	356	12,114,096	0	12,114,096	1.88%	227,745	227,745	0
27	Asset Retirement Obligation	359	388	0	388	0.00%	0	0	0
28	Total Transmission Plant		80,236,914	(9,870,372)	70,366,542		1,547,474	1,744,921	(197,447)
DISTRIBUTION PLANT									
29	Land and land rights	360	0	0	0	0.00%	0	0	0
30	Structures, Improvements	361	0	0	0	1.73%	0	0	0
31	Station Equipment	362	2,057,517	0	2,057,517	1.10%	22,633	22,633	(0)
32	Line Transformers	368	67,015	0	67,015	1.97%	1,320	1,320	0
33	Total Distribution Plant		2,124,532	0	2,124,532		23,953	23,953	(0)
GENERAL PLANT									
34	Land and land rights	389	0	0	0	0.00%	0	0	0
35	Structures, Improvements	390	325,473	0	325,473	3.16%	10,285	10,285	(0)
36	Office furniture and equipment	391	1,313,992	0	1,313,992	7.63%	100,258	207,217	(106,959)
37	Transportation equipment	392	2,143,052	0	2,143,052	11.23%	240,665	240,665	(0)
38	Store equipment	393	3,167	0	3,167	4.72%	149	150	(1)
39	Tools, shop and garage equipment	394	166,604	0	166,604	4.71%	7,847	8,164	(317)
40	Laboratory equipment	395	610,586	0	610,586	4.94%	30,163	29,736	427
41	Power operated equipment	396	434,807	0	434,807	6.41%	27,871	25,523	2,348
42	Electric communications equipment	397	2,907,739	0	2,907,739	2.33%	67,750	67,750	0
43	Miscellaneous equipment	398	0	0	0	7.42%	0	0	0
44	Total General Plant		7,905,420	0	7,905,420		484,988	589,490	(104,502)
45	Subtotal		173,564,545	(15,771,425)	157,793,120		6,225,169	7,038,133	(812,964)
AMORTIZATION OF ACQUISITION PREMIUM									
46	Acquisition Cost Amortization	399	9,426,875	(9,426,875)	0	0.00%	0	313,915	(313,915)
47	Totals		\$182,991,420	(\$25,198,300)	\$157,793,120		\$6,225,169	\$7,352,048	(\$1,126,879)

CERTIFICATE OF SERVICE

12-MKEE-380-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Cross-Answering Testimony of Andrea Finger was served by electronic service on this 27th day of April, 2012, to the following parties who have waived receipt of follow-up hard copies.

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

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

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

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

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

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

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

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

RAY BERGMEIER, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027
Fax: 785-271-3354
r.bergmeier@kcc.ks.gov
Hand Delivered

HOLLY FISHER, ATTORNEY
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027
Fax: 785-271-3354
h.fisher@kcc.ks.gov
Hand Delivered

CERTIFICATE OF SERVICE

12-MKEE-380-RTS

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

J. MICHAEL PETERS, GENERAL COUNSEL
KANSAS ELECTRIC POWER CO-OP, INC.
600 SW CORPORATE VIEW (66615)
PO BOX 4877
TOPEKA, KS 66604-0877
Fax: 785-271-4848
mpeters@kepco.org

LARRY HOLLOWAY, OPERATIONS MANAGER
KANSAS POWER POOL
200 WEST DOUGLAS, SUITE 601
WICHITA, KS 67202
Fax: 316-264-3434
lholloway@kansaspowerpool.org

COLIN M. WHITLEY, CEO/GENERAL MANAGER
KANSAS POWER POOL
200 WEST DOUGLAS, SUITE 601
WICHITA, KS 67202
Fax: 316-264-3434
cwhitley@kansaspowerpool.org

DON GULLEY, SENIOR MANAGER REGULATORY
RELATIONS AND BILLING
MID-KANSAS ELECTRIC COMPANY, LLC
301 WEST 13TH STREET
PO BOX 980
HAYS, KS 67601
Fax: 785-623-3395
dgulley@sunflower.net

RANDY MAGNISON, CHIEF OPERATING OFFICER
SOUTHERN PIONEER ELECTRIC COMPANY
PO BOX 368
1850 W OKLAHOMA
ULYSSES, KS 67880-0368
Fax: 620-356-4306
rmagnison@pioneerelectric.coop

LINDSAY SHEPARD, EXECUTIVE MANAGER
CORPORATE COMPLIANCE & ASSOCIATE GENERAL
COUNSEL
SUNFLOWER ELECTRIC POWER CORPORATION
301 W. 13TH
PO BOX 1020 (67601-1020)
HAYS, KS 67601
Fax: 785-623-3395
lshepard@sunflower.net

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



Pamela Griffeth
Administrative Specialist