

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

Received
on
APR 23 2012
by
State Corporation Commission
of Kansas

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

Docket No. 12-MKEE-380-RTS

DIRECT TESTIMONY

PREPARED BY

ELENA LARSON

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

APRIL 23, 2012

1 **Q Would you please state your name and business address?**

2 A My name is Elena E. Larson. My business address is 1500 Southwest Arrowhead
3 Road, Topeka, Kansas, 66604.

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

5 A I am employed by the Kansas Corporation Commission (“KCC” or “Commission”)
6 as a Senior Utility Rate Analyst in the Economics and Rates Section of the Utilities
7 Division.

8 **Q Please describe your educational background and business experience.**

9 A I graduated from Washburn University (Topeka, KS) in May 2001 with a Bachelor
10 of Science Degree with a major in Mathematics and a minor in Computer Science.
11 Prior to advancing to graduate degree studies in 2006, I worked as a computer
12 programmer for a private corporation and taught mathematics. In September, 2008,
13 I graduated with a Master of Business Administration Degree from Ashford
14 University (Clinton, IA). I began my employment with the KCC in July of 2009 as
15 an Energy Analyst with the Energy Operations Section in the Utilities Division. I
16 assumed my present position in January of this year.

17 **Q Have you previously testified before the Commission?**

18 A I have filed testimony in 11-GIME-597-GIE, 11-GBEE-624-COC, and 12-WSEE-
19 112-RTS. Additionally, I authored Report and Recommendations for the
20 Commission in 06-SEPE-1203-CON, 09-KGSG-927-COM, 10-BHCG-409-COM,
21 10-WSEE-507-TAR, 10-KGSG-535-COM, 10-KGSG-644-COM, 10-MDWE-733-
22 TAR, 11-KCPE-031-COM, 11-WSEE-599-TAR, 11-MDWE-763-TAR and 12-
23 BHCG-437-TAR.

1 **Q What is the purpose of your testimony?**

2 A I will address the retail Class Cost of Service (“CCOS”) for the Mid-Kansas
3 Electric Company’s Southern Pioneer division (“Southern Pioneer”, “Company”,
4 “Applicant”), which is used to provide information for evaluating and designing
5 proposed retail rates for Southern Pioneer. The final Staff-proposed retail rate
6 design is contained in the direct testimony of Staff Witness Robert Glass.

7 **Q Did the Company perform the retail CCOS study?**

8 A Yes. Southern Pioneer submitted a retail CCOS study with its Application. It is
9 contained in the direct testimony of the Company Witness Richard J. Macke.

10 **Q Please, describe Staff’s analysis of the Applicant’s retail COS study.**

11 A Staff reviewed the following sources provided by the Applicant in support of the
12 Company-performed retail COS analysis: Part V (pages 35-44) of the Company
13 Witness R.J. Macke’s direct testimony; the supporting Exhibit RJM-4; and the
14 additional spreadsheets containing explicit calculations (i.e. “live” formulas)
15 submitted in response to Staff Data Request 077. Below is the list of Staff’s
16 findings:

17 • Applicant’s methods used for classification and allocation of costs, as
18 described on pages 38-43 of R.J. Macke’s direct testimony, do not deviate
19 from the standard industry-prevalent techniques. Additionally, Staff agrees
20 with the Applicant’s statements (expressed on pages 46-47 of R.J. Macke’s
21 direct testimony) regarding the limitation of any given COS: although such
22 studies undoubtedly provide some key information useful in designing the
23 individual rates (such as revealing the differences in costs incurred by

1 companies to serve each of their respectful customer classes and hence
2 supporting a certain level of a “rate differentials” amongst some of those
3 classes), overall, the COS’ results should be applied only as a general, not
4 the ultimate, guide when allocating cost responsibility to each specific
5 tariff group.

- 6 • Page 12 of the RJM-4, titled “Schedule B Adjusted Statement of Operations
7 and Revenue Requirement”, serves as the pivotal data input into the
8 Applicant’s retail COS. Here, the Applicant begins with the Company-wide
9 Pro Forma Test Year data and then removes the following revenues and
10 expenses that are not a part of the retail COS: (a) those associated with the
11 Non-Adjustable Rates for the Real Time Pricing (“RTP”) and the
12 Transmission Level Service (“STR”) rate classes; as well as (b) those
13 related to the LAC Revenue credits. Hence, the Total System Operating
14 Revenue figures in Column (c) of this Exhibit should correspond to those in
15 the Applicant’s Statement of Operations at Present Rates (Pro Forma Test
16 Year Column (e) of the Exhibit RJM-2, page 1); and its Operating Revenue
17 figures in Column (e) should reflect Local Access revenues as submitted in
18 the Company’s Summary of Revenue Under Present Rates (Schedule A,
19 Column (f), Line 16 of RJM-2, page 6). However, Staff noted this was not
20 the case for Lines 1 and 3: Sales of Electricity for the Total System are
21 stated at \$58,591,173 instead of \$58,494,658 (per RJM-2, page 1); and the
22 LAC Revenue Credits are recorded at \$876,058 versus \$779,543 (per RJM-
23 2, page 6). Yet, upon further investigation (specifically, after examining the

1 supporting “live” spreadsheets submitted with the responses to Staff Data
2 Request 077), Staff verified that, despite these erroneous references in
3 Columns (c) and (e), the resultant (i.e. rightmost) Column (g) of Exhibit
4 RJM-4, page 12 still contains the correct figures. Since it is the contents of
5 this latter Column (g) that ultimately feed into the Applicant’s retail COS,
6 the noted errors do not affect the results of the Company’s COS.

7 • Page 13 of the Company’s RJM-4 (Schedule B, Adjustment to Eliminate
8 Revenue and Expenses Associated with Non-Adjustable Rates) is designed
9 to provide the basis for the contents of Column (d) on the previous page
10 (page 12, RJM-4), yet Staff noted that the corresponding figures referenced
11 on these two pages were not in agreement. Upon further investigation
12 (specifically, after consulting the Applicant’s “live” formulas submitted
13 with the responses to Staff Data Request 077), Staff verified that the error
14 was on page 13 (specifically, this sheet was not updated to reflect current
15 data). However, because page 13 was not physically linked to page 12 in
16 this instance, the error was not duplicated on the latter. Hence, Column (d)
17 on page 12 of the Exhibit still contained the correct figures (\$24,552, 257 in
18 revenues and the corresponding expenses assigned to Real-Time Pricing
19 (RTP) and Transmission Level Service (STR) classes), and the Applicant’s
20 final COS results were unaffected. Nevertheless, to maintain clarity and
21 consistency, Staff asked the Company to provide the updated page 13 of the
22 Exhibit RJM-4. Southern Pioneer submitted the requested information (see
23 Staff Exhibit EKL-1).

1 • Staff noted that on the Demand Input Tab of the Applicant's retail COS, the
2 number of Lighting rate class customers (4,446) is not consistent with the
3 Company's Pro Forma Test Year figure (4,978) recorded on the RJM-2,
4 page 6. Absent a valid explanation by the Applicant, Staff maintains the
5 latter should be used in the retail COS.

6 With the exception of the minor errors and/or omissions noted above, Staff accepts
7 the Applicant's retail COS methodology at this time. Staff's acceptance of the
8 Company's COS methodology in this instance, however, does not mean Staff's
9 COS results will match the Applicant's due to the difference in cost-related inputs
10 (i.e. plant data/revenue requirements/expenses).

11 **Q Please, expand on your last statement.**

12 **A**Staff COS data inputs correspond to Staff-adjusted numbers as contained in Staff-
13 prepared schedules. Due to the absence of adjustments to Applicant's billing
14 determinants (except for the changes to the Local Access billing demand contained
15 in RJM-5) and/or Weather Normalization from other Staff witnesses, Applicant's
16 corrected page 13 of the RJM-4 (attached here as Staff Exhibit EKL-1) has been
17 adopted to serve as the input into Column (d) of Staff's Adjusted Statement of
18 Operations and Revenue Requirement (Staff Exhibit EKL-2, which serves as the
19 Staff's equivalent of the Applicant's RJM-4 page 12). Aside from that, Staff's COS
20 uses Staff -adjusted figures contained in Staff Schedule B-1 (Columns E and G)
21 and in the corresponding Staff Exhibits (including LKB-1D and ANF-1) as its
22 plant/revenues/expenses inputs. The results are summarized in the Staff Exhibit
23 EKL-3.

1 Q Does this conclude your testimony?

2 A Yes, it does.

Staff Exhibit EKL-1

Staff Exhibit EKL -2

**Adjusted Statement of Operations
and Revenue Requirements**

(a) Line No.	(b) Description	(c) Total System ¹	(d) Adjustment ²	(e) LAC Revenue Credits ³	(e) Adjusted System
		(\$)	(\$)		(\$)
Operating Revenue					
1	Sales of Electricity	58,519,176	(24,552,257)	(804,061)	33,162,858
2	Other	478,806			478,806
3	Total Operating Revenue	58,997,981	(24,552,257)		33,641,663
Operating Expenses					
5	Cost of Purchased Power				
6	Demand	11,126,832	(5,411,482)		5,715,350
7	Energy	34,391,285	(18,710,701)		15,680,584
8	Transmission - O & M	708,114	-	(265,071)	443,043
9	Distribution - Operation	2,375,250	(71,679)		2,303,571
10	Distribution - Maintenance	1,214,426	(71,679)		1,142,747
11	Consumer Accounts	1,274,120	-		1,274,120
12	Consumer Service & Information	32,536	-		32,536
13	Sales	7,615	-		7,615
14	Administrative & General	1,202,533	(71,679)	(9,207)	1,121,647
15	Depreciation & Amortization	1,938,315	(71,679)	(152,824)	1,713,812
16	Taxes - Property	-	-		-
17	Taxes - Other	-	-		-
18	Other Interest Expense	3,630	-		3,630
19	Other Deductions	331,335	-	(29,755)	301,580
20	Long				
21	Term Interest)	54,605,991	(24,408,899)	(456,857)	29,740,235
22	Long Term Interest	4,547,758	(71,679)	(455,943)	4,020,136
23	Required Margin	2,873,346	(71,679)	(40,807)	2,760,860
24	Revenue Requirements	62,027,095	(24,552,257)	953,608	36,521,231
				Increase =	2,879,567

¹ See Staff Schedules B-1

² See next page for calculation of adjustments for rates not included in the class cost of service analysis.

³ Credits related to revenue generated by the Local Access Rate developed in Exhibit LKB-1D.

\$804,061 = Corrected LAC demand for the 3rd party (396,089/LKB-1E) * Present LAC Rate (\$2.03)

⁴ Required Net Operating Income less Long Term Interest.

Staff Exhibit EKL -3

Cost of Service Summary

Revenue Requirements Summary

Line No.	Description	Total	Residential	Residential	GS Small	GS Large	GS Large	Industrial	Municipal	Water	Irrigation	Temp	Lighting
			(04-RS)	(04-RS)			(04-Rider 1)		(04-M-I)	(04-WP)		(04-CS)	(PAL-SL-I, DOL-I)
1	Revenue Requirements												
2	Revenue Requirements	36,521,231	14,640,462	953,906	2,196,578	14,363,544	545,179	1,911,169	228,365	578,711	189,135	6,946	907,236
3													
4	Present Rates												
5	Revenue-Present Rates	33,162,858	13,418,928	795,774	1,614,857	13,325,660	490,525	1,818,321	154,826	569,742	183,388	7,542	783,294
6	Revenue Credits	478,806	193,743	11,489	23,315	192,396	7,082	26,253	2,235	8,226	2,648	109	11,309
7		33,641,664	13,612,671	807,263	1,638,173	13,518,056	497,608	1,844,574	157,061	577,968	186,036	7,651	794,603
8													
9	Required Incr./(Decr)	2,879,567	1,027,791	146,643	558,405	845,488	47,571	66,595	71,303	743	3,099	(705)	112,633
10	Percent	8.68%	7.66%	18.43%	34.58%	6.34%	9.70%	3.66%	46.05%	0.13%	1.69%	(9.35%)	14.38%

Cost of Service Summary

Class Allocation Summary

Line No.	Category	Total	Residential	Residential	GS Small	GS Large	GS Large	Industrial	Municipal	Water	Irrigation	Temp	Lighting
			(04-RS)	(04-RS)			(04-Rider 1)		(04-M-I)	(04-WP)		(04-CS)	(PAL-SL-I, DOL-I)
19	Power Supply												
20	Direct												
21	Wholesale Cost												
22	Allocated Cost												
23	Subtotal												
24	Capacity Related												
25	Wholesale Cost	5,715,350	2,103,079	138,435	277,992	2,600,525	79,245	306,115	31,432	85,273	30,196	1,749	61,308
26	Allocated Cost												
27	Subtotal	5,715,350	2,103,079	138,435	277,992	2,600,525	79,245	306,115	31,432	85,273	30,196	1,749	61,308
28	Energy Related												
29	Wholesale Cost	15,680,584	6,098,307	404,931	757,172	6,485,958	278,894	974,134	88,389	282,503	81,710	2,020	226,566
30	Allocated Cost												
31	Subtotal	15,680,584	6,098,307	404,931	757,172	6,485,958	278,894	974,134	88,389	282,503	81,710	2,020	226,566
32	Sub. Power Supply	21,395,934	8,201,386	543,365	1,035,164	9,086,483	358,139	1,280,249	119,821	367,776	111,907	3,769	287,875
33	Transmission												
34	Direct												
35	Capacity	882,711	331,282	21,885	42,701	386,172	13,575	50,144	4,890	14,216	4,626	208	13,010
36	Energy												
37	Allocated Cost												
38	Sub. Transmission	882,711	331,282	21,885	42,701	386,172	13,575	50,144	4,890	14,216	4,626	208	13,010
39	Distribution												
40	Direct	433,384											433,384
41	Consumer	2,905,115	1,797,894	100,617	575,338	333,216	11,372	2,861	41,083	19,563	8,106	441	14,624
42	Capacity	10,904,087	4,309,899	288,038	543,374	4,557,673	162,093	577,915	62,571	177,155	64,496	2,529	158,344
43	Energy												
44	Sub. Distribution	14,242,586	6,107,794	388,656	1,118,712	4,890,889	173,465	580,776	103,654	196,719	72,602	2,969	606,352
45													
46	Total	36,521,231	14,640,462	953,906	2,196,578	14,363,544	545,179	1,911,169	228,365	578,711	189,135	6,946	907,236

**Cost of Service Summary
Rate Design Factors**

Line No.	Category	Units	Total	Residential				GS Large		Municipal	Water	Temp	Lighting	
				Residential (04-RS)	Heat (04-RS)	GS Small (04-GSS)	GS Large (04-GSL)	Heat (04-Rider 1)	Industrial (04-IS)	Power (04-M-I)	Pumping (04-WP)	Irrigation (04-IP-I)	Service (04-CS)	(PAL-SL-I, DOL-I) (PAL-I, SL-I)
47	Costs Broken Down by Function													
48	Power Supply													
49	Direct													
50	Wholesale Cost	\$/Mo./cons												
51	Allocated Cost	\$/Mo./cons												
52	Subtotal													
53	Capacity Related													
54	Wholesale Cost	¢/kWh	1.84	1.74	1.73	1.85	2.02	1.43	1.59	1.80	1.52	1.87	4.37	1.37
55	Allocated Cost	¢/kWh												
56	Subtotal	¢/kWh	1.84	1.74	1.73	1.85	2.02	1.43	1.59	1.80	1.52	1.87	4.37	1.37
57	Energy Related													
58	Wholesale Cost	¢/kWh	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
59	Allocated Cost	¢/kWh												
60	Subtotal	¢/kWh	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
61	Sub. Power Supply	¢/kWh	6.89	6.79	6.77	6.90	7.07	6.48	6.63	6.84	6.57	6.91	9.42	6.41
62	Transmission													
63	Direct	¢/kWh												
64	Capacity	¢/kWh	0.28	0.27	0.27	0.28	0.30	0.25	0.26	0.28	0.25	0.29	0.52	0.29
65	Energy	¢/kWh												
66	Allocated Cost	¢/kWh												
67	Sub. Transmission	¢/kWh	0.28	0.27	0.27	0.28	0.30	0.25	0.26	0.28	0.25	0.29	0.52	0.29
68	Distribution													
69	Direct	\$/Mo./cons	1.64											7.25
70	Consumer	\$/Mo./cons	10.99	12.24	12.24	18.70	22.04	22.04	29.80	23.29	23.29	29.80	12.24	0.24
71	Capacity	¢/kWh	3.51	3.57	3.59	3.62	3.55	2.93	2.99	3.57	3.17	3.98	6.32	3.53
72	Energy	¢/kWh												
73	Sub. Distribution	¢/kWh	4.59	5.06	4.85	7.46	3.81	3.14	3.01	5.92	3.52	4.49	7.42	13.51
74	Total	¢/kWh	11.76	12.12	11.89	14.64	11.18	9.87	9.90	13.04	10.34	11.69	17.36	20.21
75	Costs Broken Down by Classification													
76	Direct	\$/Mo./cons	1.64											7.25
77	Consumer	\$/Mo./cons	10.99	12.24	12.24	18.70	22.04	22.04	29.80	23.29	23.29	29.80	12.24	0.24
78	Capacity	¢/kWh	5.63	5.58	5.59	5.76	5.87	4.61	4.84	5.65	4.94	6.14	11.21	5.18
79	Energy	¢/kWh	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
80	Total		11.76	12.12	11.89	14.64	11.18	9.87	9.90	13.04	10.34	11.69	17.36	20.21

Capacity-Related Cost per kW of Billing Demand

	Units	Residential	Residential W/Space Heat	GS Small	GS Large	GS Large W/Space Heat (04-Rider 1)	Industrial	Municipal Power	Water Pumping	Irrigation	Temp Service	Lighting (PAL-SL-I, DOL-I)
		(04-RS)	(04-RS)	(04-GSS)	(04-GSL)	(04-Rider 1)	(04-IS)	(04-M-I)	(04-WP)	(04-IP-I)	(04-CS)	(PAL-I, SL-I)
Purchased Power	\$/kW/mo.	\$ -	\$ -	\$ -	\$ 5.32	\$ 5.39	\$ 5.39	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission	\$/kW/mo.	\$ -	\$ -	\$ -	\$ 0.79	\$ 0.92	\$ 0.88	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution	\$/kW/mo.	\$ -	\$ -	\$ -	\$ 9.33	\$ 11.03	\$ 10.18	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$/kW/mo.	\$ -	\$ -	\$ -	\$ 15.44	\$ 17.35	\$ 16.46	\$ -	\$ -	\$ -	\$ -	\$ -

Capacity-Related Cost per kW of NCP Demand

	Units	Residential	Residential W/Space Heat	GS Small	GS Large	GS Large W/Space Heat (04-Rider 1)	Industrial	Municipal Power	Water Pumping	Irrigation	Temp Service	Lighting (PAL-SL-I, DOL-I)
		(04-RS)	(04-RS)	(04-GSS)	(04-GSL)	(04-Rider 1)	(04-IS)	(04-M-I)	(04-WP)	(04-IP-I)	(04-CS)	(PAL-I, SL-I)
Purchased Power	\$/kW/mo.	\$ 1.30	\$ 1.20	\$ 1.55	\$ 3.44	\$ 2.55	\$ 4.76	\$ 1.47	\$ 1.69	\$ 0.91	\$ 2.93	\$ 1.65
Transmission	\$/kW/mo.	\$ 0.20	\$ 0.19	\$ 0.24	\$ 0.51	\$ 0.44	\$ 0.78	\$ 0.23	\$ 0.28	\$ 0.14	\$ 0.35	\$ 0.35
Distribution	\$/kW/mo.	\$ 2.66	\$ 2.50	\$ 3.03	\$ 6.04	\$ 5.21	\$ 8.99	\$ 2.93	\$ 3.50	\$ 1.95	\$ 4.24	\$ 4.27
Total	\$/kW/mo.	\$ 4.16	\$ 3.90	\$ 4.82	\$ 9.99	\$ 8.20	\$ 14.54	\$ 4.63	\$ 5.47	\$ 3.00	\$ 7.51	\$ 6.27
Calc. Rev		14,640,462	953,906	2,196,578	14,363,544	545,179	1,911,169	228,365	578,711	189,135	6,946	907,236
Rev Req		14,640,462	953,906	2,196,578	14,363,544	545,179	1,911,169	228,365	578,711	189,135	6,946	907,236

CERTIFICATE OF SERVICE

12-MKEE-380-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Direct Testimony was served vial e-mail this 23rd day of April, 2012, to the following:

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CERTIFICATE OF SERVICE

12-MKEE-380-RTS

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