

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of Sunflower Electric Power )  
Corporation's Formula-Based Rate Annual Updates )  
and True-Ups for Recovery of Transmission Costs as ) Docket No. 14-SEPE-220-TFR  
Required by Commission Order in Docket No. 13- )  
SEPE-701-TAR.

**SUNFLOWER ELECTRIC POWER CORPORATION'S  
ANNUAL TRUE-UP FILING**

Sunflower Electric Power Corporation ("Sunflower") files its Annual Update pursuant to Sunflower's Open Access Transmission Tariff ("OATT"). In support of this filing, Sunflower states as follows:

1. On October 31, 2013, in Docket No. 13-SEPE-701-TAR ("13-701 Docket"), the Kansas Corporation Commission ("Commission") issued an order approving Sunflower's adoption and implementation of a formula-based rate for recovery of transmission costs ("FBR").
2. Pursuant to the FBR Implementation Protocols ("Protocols"), Sunflower is to post and file an Annual Update for the 2015 rate year by September 24 of this year.<sup>1</sup> The Annual Update is the calculation and publication of Sunflower's projected net annual transmission revenue requirement and associated charges for the upcoming rate year, referred to as the Annual Transmission Revenue Requirement ("ATRR").<sup>2</sup>
3. In July of 2014, Sunflower re-amortized certain existing debt, extending the debt maturity from December 2016 to December 2033 ("Amend and Extend"). The extension resulted in the re-amortization of principal payments, effectively reducing the

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<sup>1</sup> Sunflower OATT, Appendix B to Attachment H, Section C(3)(e).

<sup>2</sup> *Id.* at Section A(4).

principal payment amounts originally required in 2014, 2015, and 2016. The principal payment reduction is a known and certain amount and based on the new amortization schedule.

4. The Amend and Extend will lower Sunflower's annual revenue requirements for the calendar years 2015 and 2016. However, due to the nature and terms of the FBR, ratepayers would not see a reduction in the revenue requirement resulting from the Amend and Extend until 2017.

5. Although not required, Sunflower believes it is appropriate to reduce the annual revenue requirements for 2015 at this time rather than in 2017, so as to charge ratepayers rates that reflect current, known, and measurable costs. With the earlier than required modification to the ATRR, Sunflower will reduce its ATRR by approximately \$5 million, which is an immediate and quantifiable benefit to Sunflower's ratepayers. The early adjustment is in the public interest and reflects just and reasonable rates.

6. Attached to this filing as Exhibit A is the 2014 Sunflower Annual Update Template which calculates the 2015 ATRR using actual data from the 2013 rate year to project 2015.

7. Certain adjustments have been made in the FBR and to the ATRR to reflect a decrease in revenue requirement as a result of the Amend and Extend. These changes are as follows:

- RTO Project Summary Tab<sup>3</sup> - Line 16 – “Return (New Facilities)” percentage adjusted to reflect the effect of Amend and Extend on annual debt service;
- Projected Gross Revenue Requirement Tab<sup>4</sup> - Line 148 – “Transmission Return for 2013 Actual Before Incentives” adjusted to reflect effect of Amend and Extend;
- RTO PS – Original Tab and PGRR – Original Tab - shows what those pages looked like prior to the Amend and Extend adjustments; and
- WP6 – Amend and Extend Tab - Amortization schedule showing the new loan payments.

WHEREFORE, Sunflower Electric Power Corporation files its Annual Update with the adjustments noted above.

Respectfully submitted,



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**COUNSEL FOR SUNFLOWER ELECTRIC  
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<sup>3</sup> Page 41 of 100 of the template (Exhibit A).

<sup>4</sup> Page 75 of 100 of the template (Exhibit A).

**CERTIFICATE OF SERVICE**

I do hereby certify that on the 24th day of September, 2014, I electronically filed via the Kansas Corporation Commission's Electronic Filing System a true and correct copy of the above and foregoing Sunflower's Annual True-Up Filing with an electronic copy e-mailed to:

/s/ Reneé K. Braun

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Exhibit A

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Table of Contents**

**Overview**

The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with data from the previous year's KCC Annual Report. This data input results in the calculation of the actual annual transmission revenue requirement (Actual ATRR) for the previous year, as shown in the Actual Net Rev Req tab. The results of this calculation are presented to the customers for review no later than June 1 each year.

The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR (without the True-up for a prior year) that customers were billed for the same period. Interest is added to the difference and the adjusted true-up then is included in the Projected Net Rev Req tab.

The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The RTO Projects Smry tab retrieves project specific data from other tabs to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Gross Revenue Requirement amount. The Spon Projects Smry tab does the same process for Sponsored projects. The total revenue requirements for these two groups of upgrades and revenue credits are subtracted from the SEPC total revenue requirement to obtain the Zonal ATRR (line 20, before true-up). This calculation is shown on the Projected Net Rev Req tab. This tab also calculates the point-to-point zonal rates. SPP rates are set on the trued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue Requirements, and ITP/Priority Projects Net Revenue Requirements as well as the trued up Zonal Net Revenue Requirements. The specific charges are defined under the SPP Open Access Transmission Tariff.

The FBR is set up initially to address the revenue requirements for six separate special categories: 1) Base Plan, 2) Balanced Portfolio, 3) Integrated Transmission Plan Priority 1, 4) Integrated Transmission Plan Priority 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it may become necessary to add other categories of special projects.

Cells highlighted in light blue are data input cells. Some cells may reference the results from other calculations in the formula. Such cell references may change from year to year, requiring manual adjustment of the reference or the direct entry of the proper value.

<u>Page</u>	<u>Tab</u>	<u>Description</u>
2	<a href="#">Summary</a>	Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.
3	<a href="#">Actual Net Rev Req</a>	Actual net revenue requirements for most recent calendar year
4-8	<a href="#">Actual Gross Rev Req</a>	Actual gross revenue requirements for most recent calendar year
9	<a href="#">Actual Sch 1 Rev Req</a>	Actual revenue requirements for Schedule 1
10-11	<a href="#">A-1 (Act. Rev. Credits)</a>	Actual revenue credits
12	<a href="#">A-2 (Act. Divisor)</a>	Actual transmission system load
13	<a href="#">A-3 (Act. ADIT)</a>	Actual Accumulated Deferred Income Taxes (ADIT)
14-15	<a href="#">A-4 (Act. Excluded Assets)</a>	Assets excluded from transmission rate base
16	<a href="#">A-5 (Act. Depreciation Rate)</a>	Depreciation rates for each account
17	<a href="#">A-6 (Act. Taxes Other)</a>	Actual taxes other than income taxes
18-25	<a href="#">A-7 (Act. RTO Directed Projects)</a>	Actual RTO-directed projects: Base Plan, Balanced Portfolio, and ITP/Priority Projects
26	<a href="#">A-8 (Act. Sponsored Projects)</a>	Actual sponsor-funded projects
27-34	<a href="#">A-9 (Act. Incentive Plant)</a>	Actual incentive returns
35	<a href="#">A-10 (Act. Third Party Proj)</a>	Actual projects constructed by SEPC for Third Parties
36	<a href="#">A-11 (Act. A&amp;G)</a>	Actual Administrative and General Expenses
37-38	<a href="#">A-12 (Act. 13-Mo &amp; BOY and EOY Aver.)</a>	Actual 13-Month averages and BOY-EOY averages for rate base items
39-40	<a href="#">TU (True-up)</a>	True-up adjustment and interest calculation
41-53	<a href="#">RTO Project Smry</a>	Actual and projected RTO-directed projects (Amend & Extend)
54-66	<a href="#">RTO Project Smry-Original</a>	Actual and projected RTO-directed projects
67-68	<a href="#">Spon Project Smry</a>	Actual and projected Sponsor-funded projects
69-70	<a href="#">Third Party Project Smry</a>	Actual and projected Third Party projects
71	<a href="#">Projected Net Rev Req</a>	Projected net revenue requirements for next calendar year
72-76	<a href="#">Projected Gross Rev Req</a>	Projected gross revenue requirements for next calendar year (Amend & Extend)
77-81	<a href="#">Proj. Gross Rev. Req.-Original</a>	Projected gross revenue requirements for next calendar year
82	<a href="#">Workpaper 6 - Amend &amp; Extend</a>	Workpaper - Amend & Extend amortization
83	<a href="#">Projected Schedule 1 Rev Req</a>	Projected revenue requirements for Schedule 1
84-89	<a href="#">P-1 (Proj Trans Plant)</a>	Projected transmission plant for next calendar year and incentive returns
90	<a href="#">P-2 (Proj. Exp. &amp; Rev. Credits)</a>	Projected expenses and revenue credits for next calendar year
91	<a href="#">P-3 (Proj. Trans. Network Load)</a>	Projected transmission system load
92-98	<a href="#">P-4 (Proj. RTO Projects)</a>	Projected RTO-directed projects: Base Plan, Balanced Portfolio, ITP/Priority Projects
99	<a href="#">P-5 (Proj. Sponsored. Projects)</a>	Projected sponsor-funded projects
100	<a href="#">P-6 (Proj. Third Party Projects)</a>	Projected projects constructed by SEPC for Third Parties

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Projected Revenue Requirements  
For the 12 months ended - December 31, 2015**

Line No.	(1) <u>Description</u>	(2) <u>Source</u>	(3)	(4) <u>Amount</u>
<b><u>A. Net Revenue Requirement Including True-Up</u></b>				
1	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	\$	4,455,056
2	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42		-
3	ITP/Priority Projects-1 Net Revenue Requirement	Projected Net Rev Req, L43		-
4	ITP/Priority Projects-2 Net Revenue Requirement	Projected Net Rev Req, L44		-
5	Sponsored Projects Net Revenue Requirements	Projected Net Rev Req, L45		-
6	Third Party Projects Net Revenue Requirements	Projected Net Rev Req, L46		-
7	Total	Sum (L1:L6)		\$ 4,455,056
8				
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49	\$	14,557,530
10				
11	<b><u>B. Point-to-Point Service</u></b>			
12	SEPC 12-CP. Peak Demand	WP P-3, L15		382.9 MW
13				
14	Annual Point-to-Point Rate in \$/MW - Year	L9 / L12	\$	38,022.000
15	Monthly Point-to-Point Rate in \$/MW - Month	L14 / 12 months	\$	3,169.000
16	Weekly Point-to-Point Rate in \$/MW - Weekly	L14 / 52 weeks	\$	731.000
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L14 / 260 days	\$	146.200
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L14 / 365 days	\$	104.200
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L17 / 16 hours	\$	9.140
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L18 / 24 hours	\$	4.340
21				
22	<b><u>C. Schedule 1 ARR</u></b>			
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12	\$	1,706,325
24				
25	<b><u>D. Schedule 1 Rate Calculations</u></b>			
26	SEPC 12-CP. Peak Demand	WP P-3, L15		382.9 MW
27				
28	Annual Point-to-Point Rate in \$/MW - Year	L23 / L26	\$	4,456.700
29	Monthly Point-to-Point Rate in \$/MW - Month	L28 / 12	\$	371.400
30	Weekly Point-to-Point Rate in \$/MW - Week	L28 / 52	\$	85.710
31	Daily Point-to-Point Rate in \$/MW - Day	L28 / 365	\$	12.210
32	Hourly Point-to-Point Rate in \$/MW - Hour	L28 / 8760	\$	0.509

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Actual Net Revenue Requirements**  
**For the 12 months ended - December 31, 2013**

Line No.	(1) <u>Description</u>	(2) <u>Reference</u>	(3)	(4)	(5) <u>Amount</u>
	<b><u>REVENUE REQUIREMENTS</u></b> (including approved incentives, if any)				
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L101, col. 6			\$ 26,470,387
2					
3	Base Plan Gross Revenue Requirements	WP A-7, L23+ L27 + L31, Col. n	\$ 3,592,314		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L35, Col. n	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP A-7, L39, Col. n	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L43, Col. n	-		
7	Sponsored Gross Revenue Requirements	WP A-8, L4, Col. m	-		
8	Third Party Projects Gross Revenue Requirements	WP-10, L4, Col. m	-		
9	Total	Sum (L3:L8)		\$ 3,592,314	<u>3,592,314</u>
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 22,878,073
12					
13	<b><u>REVENUE CREDITS</u></b>				
14					
15	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			\$ 3,089,414
16					
17	<b><u>NET REVENUE REQUIREMENT</u></b>				
18	Base Plan Net Revenue Requirements	L3	\$ 3,592,314		
19	Balanced Portfolio Net Revenue Requirement	L4	-		
20	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
21	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
22	Sponsored Project Net Revenue Requirements	L7	-		
23	Third Party Projects Net Revenue Requirements	L8	-		
24	Total	Sum (L18:L23)		\$ 3,592,314	
25					
26	Zonal Net Revenue Requirement	L11 - L15			<u>\$ 19,788,658</u>
27					



**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Actual Gross Revenue Requirements**  
**For the 12 months ended - December 31, 2013**

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
1	<b>RATE BASE:</b>					
2	PLANT IN SERVICE (13 month averages)					
3	Production	WP A-12, Pg. 1, L1 & L2	\$ 524,439,226		NA	\$ -
4	Transmission (Excludes Capital Leases)	WP A-12, Pg. 1, L3 Note O	121,523,866		DA 1.00000	121,523,866
5	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ 3,631,278		DA 1.00000	3,631,278
6	Distribution	WP A-12, Pg. 1, L5	-		NA	-
7	General	WP A-12, Pg. 1, L6	41,490,444		WS 0.24783	10,282,545
8	Intangible & Other	WP A-12, Pg. 1, L7	-		WS 0.24783	-
9	<b>TOTAL GROSS PLANT</b>	Sum (L3:L8) - L5	<b>\$ 687,453,536</b>			<b>\$ 128,175,133</b>
10						
11	ACCUMULATED DEPRECIATION (13 month averages)	Note Q				
12	Production	WP A-12, Pg. 1, L11 & L12	\$ 344,197,361		NA	\$ -
13	Transmission (Excludes Capital Leases)	WP A-12, Pg. 1, L13, Note O	77,726,065		DA 1.00000	77,726,065
14	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	\$ 2,095,294		DA 1.00000	2,095,294
15	Distribution	WP A-12, Pg. 1, L15	-		NA	-
16	General	WP A-12, Pg. 1, L16	16,637,132		WS 0.24783	4,123,168
17	Intangible & Other	WP A-12, Pg. 1, L17	-		WS 0.24783	-
18	<b>TOTAL ACCUM. DEPRECIATION</b>	Sum (L12:L17) - L14	<b>\$ 438,560,558</b>			<b>\$ 79,753,938</b>
19						
20	NET PLANT IN SERVICE (13 month averages)					
21	Production	L3- L12	\$ 180,241,865			\$ -
22	Transmission (Excludes Capital Leases)	L4- L13	43,797,801			43,797,801
23	Less: Excluded Plant	L5- L14	\$ 1,535,984			1,535,984
24	Distribution	L6- L15	-			-
25	General	L7- L16	24,853,312			6,159,377
26	Intangible & Other	L8- L17	-			-
27	<b>TOTAL NET PLANT</b>	Sum (L21:L26) - L23	<b>\$ 248,892,978</b>			<b>\$ 48,421,195</b>
28						
29	CONTRUCTION WORK IN PROGRESS					
30	Production	WP A-12, Pg. 1, L29	\$ 234,642			\$ -
31	Transmission	WP A-12, Pg. 1, L30	1,332,047		DA 1.00000	1,332,047
32	Less: CWIP Assoc. with Third Party and Sponsored Projects					
33	Distribution	WP A-12, Pg. 1, L31	-			-
34	General Plant	WP A-12, Pg. 1, L32	34,689		WS 0.24783	8,597
35	<b>Total</b>	L30 + L31 - L32 + L33 + L34	<b>\$ 1,601,378</b>			<b>\$ 1,340,644</b>
36						
37	ADJUSTMENTS TO RATE BASE					
38	Accumulated Deferred Income Taxes	WP A-3	\$ -		DA 1.00000	\$ -
39	Unrefunded Customer Advances for Construction	Note A	-		DA 1.00000	-
40	Reserve Funds (Non-Escrowed)	WP A-12, Pg. 2, L42	-		DA 1.00000	-
41	Unamortized Abandoned Transmission Plant	WP A-12, Pg. 2, L44, Note S	-		DA 1.00000	-
42	<b>TOTAL ADJUSTMENTS</b>	Sum (L38:L41)	<b>\$ -</b>			<b>\$ -</b>
43						
44	LAND HELD FOR FUTURE USE	WP A-12, Pg. 2, L50 Note B	\$ -		DA 1.00000	\$ -
45						
46	WORKING CAPITAL					
47	CWC					
48	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L35b	\$ 85,321,523		NA	\$ -
49	O&M Expense Allocated to Transmission	Pg. 2, L74, Col (6)	-			\$ 15,366,169
50		Calculated Note C	\$ 10,665,190			\$ 1,920,771
51	Materials & Supplies--Transmission	WP A-12, Pg. 1, L54	752,084		TP 0.97703	734,808
52	Materials & Supplies--Other	WP A-12, Pg. 1, L52, L53 & L55	12,660,090		NA	-
53	Stores Expense	WP A-12, Pg. 2, L61	-		WS 0.24783	-
54	Prepayments (Account 165)	WP A-12, Pg. 2, L63 (Note D)	1,696,772		GP 0.22753	386,067
55						
56	<b>TOTAL WORKING CAPITAL</b>	Sum (L50:L55)	<b>\$ 25,774,135</b>			<b>\$ 3,041,646</b>
57						
58	<b>Rate Base</b>	Sum(L27, L35, L42, L44, L56)	<b>\$ 276,268,492</b>		<b>RB = 0.19113</b>	<b>\$ 52,803,485</b>

**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Actual Gross Revenue Requirements**  
**For the 12 months ended - December 31, 2013**

Line	(1) <u>Description</u>	(2) <u>KCC Annual Report/Workpaper</u>	(3) <u>Total Company</u>	(4)	(5) <u>Allocator</u>	(6) <u>Transmission</u> (Col 3 times Col 5)
59	<b>O&amp;M:</b>					
60	Transmission	KCC Report Pg. 35, L17, Col. b	\$ 34,182,501			
61	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)	20,105,090			
62	Less: Transmission Leases & Facility Charges	SEPC Records	4,613,457			
63	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10	1,685,610			
64	Total Transmission O&M	L60 - Sum(L61:L63) (Note H)	\$ 7,778,344	TP	0.97703	\$ 7,599,671
65	A&G -Adjusted	WP A-11, L8	\$ 11,486,614	WS	0.24783	2,846,719
66	Plus: Safety Advertising	WP A-11, L9	-	WS	0.24783	-
67	Plus Association Dues Directly Related to Transmission	WP A-11, L10	-	DA	1.00000	-
68	Plus: Advertising -Transmission	WP A-11, L15	-	DA	1.00000	-
69	Plus: Research -Transmission	WP A-11, L20	-	DA	1.00000	-
70	Plus: Regulatory Exp -Transmission	WP A-11, L25	306,322	DA	1.00000	306,322
71	Plus: Corporate Visibility -Transmission	WP A-11, L31	-	WS	0.24783	-
72	Subtotal A&G	L65 + Sum(L66:L71)	\$ 11,792,936			\$ 3,153,041
73	Transmission Lease Payments & Facility Charges	Note F	4,613,457	DA	1.00000	4,613,457
74	TOTAL O&M	L64 + L72 + L73	\$ 24,184,737			\$ 15,366,169
75						
76	<b>DEPRECIATION EXPENSE</b>	Note Q				
77	Production	KCC Report Pg. 38, L2, Col. c	\$ 7,847,829	NA	0.00000	\$ -
78	Transmission	KCC Report Pg. 38, L2, Col. D (Note V)	2,044,869	TP	0.97703	1,997,897
79	Distribution	KCC Report Pg. 38, L2, Col. e	-	NA	0.00000	-
80	General	KCC Report Pg. 38, L2, Col. f	1,996,937	WS	0.24783	494,899
81	Intangible & Other	SEPC Records	-	WS	0.24783	-
82	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)	-	DA	1.00000	-
83	TOTAL DEPRECIATION	Sum(L77:L82)	\$ 11,889,635			\$ 2,492,797
84						
85	<b>TAXES OTHER THAN INCOME TAXES</b>	(Note I)				
86	<b>LABOR RELATED</b>					
87	Payroll	WP A-6, L9	\$ -	WS	0.24783	\$ -
88	Highway and vehicle	WP A-6, L9	-	WS	0.24783	-
89	<b>PLANT RELATED</b>					
90	Property	WP A-6, L9, (Note M)	-	GP	0.22753	-
91	Gross Receipts	WP A-6, L9	-	NA		-
92	Other	WP A-6, L9	386	GP	0.22753	88
93						
94	TOTAL OTHER TAXES	Sum(L87:L92)	\$ 386			\$ 88
95						
96	<b>RETURN</b>					
97	Return before incentives	L172	\$ 45,054,605	RB	0.19113	\$ 8,611,334
98	Incentive return	L181	-			-
99	Total Return	L97 + L98	-			\$ 8,611,334
100						
101	<b>GROSS REV. REQUIREMENT WITH INCENTIVES</b>	L74 + L83 + L94 + L99				\$ 26,470,387
102	LESS: Gross Revenue Requirements for Incentives	L98				-
103						
104	<b>GROSS REV. REQUIREMENT WITHOUT INCENTIVES</b>	L101 - L102				\$ 26,470,387

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2013**

Line	(1) Description	(2) KCC Annual Report/Workpaper	(3) Total Company	(4)	(5) Allocator	(6) Transmission (Col 3 times Col 5)
105	<b>TRANSMISSION PLANT INCLUDED IN FORMULA</b>					
106	Total transmission plant, incl. capital and operating leases	WP-12, L3 + L4 + L10	\$ 158,083,729		DA 1.00000	\$ 158,083,729
107	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)	-		DA 1.00000	-
108	Less: Total GSU in Transmission Plant	WP A-4, L4 (Note K)	-	3,631,278	DA 1.00000	-
109	Transmission plant included in rates	L106 - L107 - L 108	\$ 158,083,729			\$ 3,631,278
110	Percentage of transmission plant included in rates	L109 / L106			TP= 0.97703	\$ 154,452,451
111						
112	<b>GROSS AND NET PLANT ALLOCATORS</b>					
113	<b>GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)</b>					
114	Production	Pg 1, L3	\$ 524,439,226		NA	\$ -
115	Total transmission plant, including leases (Note T)	WP-12, L3 + L4 + L10	158,083,729		DA 1.00000	158,083,729
116	Less: Excluded Plant	Pg 1, L5	-	3,631,278	DA 1.00000	3,631,278
117	Distribution	Pg 1, L6	-		NA	-
118	General & Intangible	Pg 1, L7 + L8	41,490,444		WS 0.24783	10,282,545
119	<b>TOTAL GROSS PLANT</b>	L114 + L115 - L 116 + L 117 + L118	\$ 724,013,399		GP = 0.22753	\$ 164,734,997
120						
121	<b>ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL COST) (Note Q)</b>					
122	Production	Pg 1, L12	\$ 344,197,361		NA	\$ -
123	Total transmission plant, including leases	WP-12, L13 + L14 + L19	78,034,067		DA 1.00000	78,034,067
124	Less: Excluded Plant	Pg 1, L14	-	2,095,294	DA 1.00000	2,095,294
125	Distribution	Pg 1, L15	-			-
126	General & Intangible	Pg 1, L16 + L17	16,637,132		WS 0.24783	4,123,168
127	<b>TOTAL ACCUM. DEPRECIATION</b>	L122 + L123 - L 124 + L 125 + L126	\$ 438,868,560			\$ 80,061,941
128						
129	<b>NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)</b>					
130	Production	L114 - L122	\$ 180,241,865			\$ -
131	Total transmission plant, including leases	L115 - L123	80,049,663			80,049,663
132	Less Excluded Plant	L116 - L124	-	1,535,984		1,535,984
133	Distribution	L117 - L125	-			-
134	General & Intangible	L118 - L126	24,853,312			6,159,377
135	<b>TOTAL NET PLANT</b>	L130 + L131 - L 132 + L 133 + L134	\$ 285,144,840		NP = 0.29695	\$ 84,673,056
136						
137	<b>WAGES &amp; SALARY ALLOCATOR (WS)</b>					
138	Production	KCC Pg. 37, L1, Col. d	\$ 10,635,839		-	\$ -
139	Transmission	KCC Pg. 37, L2, Col. d	3,614,744		TP 0.97703	3,531,711
140	Distribution	KCC Pg. 37, L3, Col. d	-		-	-
141	Other (excluding A&G)	KCC Pg. 37, L4, L5 & L6, Col. d	-		-	-
142	Total	Sum (L138:L141)	\$ 14,250,583			\$ 3,531,711
143	Wage & Salary Allocator Calculation	Col 6, L142 / Col 3, L142			WS= 0.24783	

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2013**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Workpaper</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col 3 times Col 5)</u>
144	<b>RETURN (R)</b>	Note N				
145	TIER Test					
146	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d	\$ 233,894,505			
147	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c	11,013,064			
148	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c	165,396			
149	Total Interest Expense	L147 + L148	\$ 11,178,460			
150	Target TIER	(Note P)	1.7510			
151	Return Requirements (LT Interest plus Margin)	L149 * L150	\$ 19,573,425			
152	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L)	1,652,316			
153	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c	178,517			
154	Reserved for Future Use	(Note G)	-			
155						
156	Net Operating Return Req. (accrual basis)	L151 - L152 + L153 + L154 + L155	\$ 18,099,626			
157						
158	DSC Test					
159	Debt Service					
160	LT Interest Expense	L147	\$ 11,013,064			
161	Principal Payment	KCC Pg. 22, L18, Col. E (Note X)	32,323,993			
162	Debt Service	L160 + L161	\$ 43,337,057			
163	Target DSC	(Note P)	1.3480			
164	Return Requirements	L162 * L163	\$ 58,418,039			
165	Less: Non Operating Income	L152	1,652,316			
166	Plus: Amortization of Debt Discount and Debt Expense	L153	178,517			
167	Net Operating Return Req. (cash basis)	L164 - L165 + L166	\$ 56,944,240			
168	Less: Depreciation Expense	L83	11,889,635			
169	Equivalent Return Requirements (accrual basis)	L167 - L168	\$ 45,054,605			
170						
171	Critical Ratio (TIER or DSC)	Greater of L156 or L169				DSC
172	Return Requirements Greater of TIER or DSC Test	Greater of L156 or L169	\$45,054,605			
173	Average Debt Service Rate	L162 / L146	18.5285%			
174	Average Return on Rate Base	L172 / L58	16.3083%	24.98%		
175						
176	<b>GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS</b>					
177	<b>Plant Granted Incentive TIER Adder:</b>					
178	Total Incentive Plant	WP A-9, L27	\$ -			
179	Less: Total Accumulated Depreciation	WP A-9, L27	-			
180	Net Incentive Plant	L178 - L179	\$ -			
181	Incentive Return	WP A-9, L27		\$ -		
182						
183						
184						
185						
186						
187	<b>Abandoned Plant:</b>					
188	Unamortized Abandoned Transmission Plant	L41 of Pg 1 (Note S)	\$ -			
189	Return on Abandoned Plant	L174 * L188	\$ -			
190	Amortization Expense for Abandoned Plant	L82 of Pg. 2	-			
191	Total Recovery for Abandoned Plant	Sum (L189:L190)		\$ -		
192	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	L181 +L185 + L191				\$ -

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Actual Gross Revenue Requirements  
For the 12 months ended - December 31, 2013**

General Note: References to pages in this formula rate are indicated as: (Pg. #, L(in) #, Col.#).  
References to data from SEPC's Annual Report to the KCC are indicated as: (Pg. #, L(in) #, Col. #)

**Note**

- A Reduce Rate Base by Unrefunded Transmission customer advances for construction. This line shall be directly assigned 100% to Transmission. Provide separate workpaper to support adjustment.
- B Includes only Land Held for Future Use associated with Transmission facilities.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L74, Col. 6.
- D Prepayments are the electric related prepayments booked to Acct. 165 and reported on SEPC's KCC Annual Report Pg. 17, L20, Col. b.
- E Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate.
- F Lease and joint facilities charges included on L62, page 2 of 5, are those costs attributable to transmission service.
- G This line shall not be populated unless authorized by the Commission.
- H Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.
- I Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS accounting standards, the majority of this other tax expense is allocated directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template.
- J Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjusted.
- K Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are not adjusted. SEPC records this investment in a transmission plant account.
- L As more fully described in Section C.3.e. of the Protocols, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-operating income in the year received.
- M If the transmission related component of property tax is specifically identified in SEPC's KCC Annual Report, then a TP allocator shall be used. Property tax shall be allocated to transmission by the GP allocator if transmission related property tax is not specifically identified in the KCC Annual Report.
- N Return is based on the maximum of either a TIER or DSC test.
- O Does not include leases since return associated with leased facilities is included in the lease payment.
- P The approved TIER and DSC rations will be established by the KCC. No change in TIER and DSC may be made absent a filing with the KCC. Any incentive ROEs approved by the FERC are shown by project in Worksheet A-9.
- Q The current depreciation rates used to calculate depreciation expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation Rate).
- R Reserved for future use.
- S The Unamortized Abandoned Transmission Plant can only be included in rate base if authorized by the Commission.
- T The GP allocator is primarily used to allocate prepaid insurance payments; and Sunflower provide property insurance for leased facilities.
- U Reserved for future use.
- V Includes depreciation of capital lease improvements.
- W Reserved for future use.
- X Excludes Residual Value Note (RVN) balloon principal payment

**ALLOCATION FACTORS**

<u>Line</u>	<u>Allocators</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
1	<b>RB</b>	Percentage of rate base attributable to transmission	Pg. 2, L58, Col.5	0.19113
2	<b>TP</b>	Percentage of transmission plant included in rate base.	Pg. 3, L110, Col.5	0.97703
3	<b>WS</b>	Percentage of transmission labor included in rates	Pg. 3, L143, Col.6	0.24783
4	<b>DA</b>	Direct assignment		1.00000
5	<b>GP</b>	Ratio of allocated transmission, general, & intangible plant to total gross plant.	Pg. 3, L119, Col.5	0.22753
6	<b>NA</b>	Not applicable for the transmission formula rate.		-
7	<b>NP</b>	Ratio of net transmission, general, & intangible plant to total net plant.	Pg. 3, L135, Col.5	0.29695



**Sunflower Electric Power Corporation (SEPC)**  
**Rate Formula Template**  
**Utilizing FERC KCC Annual Report Data**  
**Actual Schedule 1 Revenue Requirements**  
**For the 12 months ended - December 31, 2013**

<u>Line No.</u>	(1) <u>Description</u>	(2) <u>Reference</u>	(3) <u>Amount</u>
<b>A. <u>Schedule 1 ARR</u></b>			
1	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	\$ 1,685,610
2	Plus: Acct. 556 SPP NERC Compliance Charges	NERC Quarterly Assessments (50% of total)	-
3	Less: Scheduling, System Control and Dispatch Services		-
4	Less: Transmission Service Studies		-
5	Less: Reliability, Planning & Standards Dev. Services		-
6	Total	L1 + L2 - L3 - L4 - L5	\$ 1,685,610
7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	\$ -
8	Less: PTP Service Credit	WP A-1, Pg. 1, L26	3,502
9	Net Schedule 1 Revenue Requirement for Zone	L6 + L7 - L8	\$ 1,682,108
10	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$ 1,685,610
<b>B. <u>Schedule 1 Rate Calculations</u></b>			
11	SEPC 12-CP. Peak Demand	WP A-2, L14	377.8 MW
12	Annual Point-to-Point Rate in \$/MW - Year	L9 / L11	\$ 4,451.80
13	Monthly Point-to-Point Rate in \$/MW - Month	L12 / 12	\$ 371.00
14	Weekly Point-to-Point Rate in \$/MW - Week	L12 / 52	\$ 85.61
15	Daily Point-to-Point Rate in \$/MW - Day	L12 / 365	\$ 12.20
16	Hourly Point-to-Point Rate in \$/MW - Hour	L12 / 8760	\$ 0.51

A Includes only NERC Penalties where payment is made subsequent to January 1, 2013. If any interested party files a Formal Objection to such collection, as more fully described in Section C.3.e.(B) of the Protocols, recovery with interest from the date the amount was paid, shall be included in the next Annual Tru-Up after final determination by the Commission.

**Sunflower Electric Power Corporation (SEPC)  
Revenue Credits  
For the 12 Months Ended December 31, 2013**

<u>Line</u>	<u>Description</u>	<u>Total Company</u>	<u>Non- Transmission</u>	<u>Transmission</u>
1	<b><u>I. Rent from Electric Property, Account 454 (Note 12)</u></b>			
2	Account 4540001 - Other Rev -Rent Electric Property	\$ 60,154	\$ -	\$ 60,154
3	Transmission:			
4	Farm Land Rental	-		
5	Rental From Cell Phone Attaches	-		
6	Equipment / Facilities Rental	60,154		
7	Rental Substation Property -Cell Towers	-		
8	Other Rental	-		
9	Total Transmission	\$ 60,154		
10	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below.)			
11				
12	<b><u>II. Other Operating Revenues To Reduce Revenue Requirement</u></b>			\$ -
13				
14	<b><u>III. Other Electric Revenue, Account 456</u></b>			\$ 19,310,206
15	(Provide data sources and necessary explanations in Notes below.)			
16	<b>Less:</b>			
17	TO's LSE Direct Assignment Revenue Credits (Explanation required if populated)			
18	TO's LSE Sponsored Upgrade Revenue Credits (Explanation required if populated)			
19	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - Network Credits (Explanation required if populated)			
20	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - PtP Credits (Explanation required if populated)			
21	TO's LSE Network Upgrades for Generation Interconnection - Credits (Explanation required if populated)			
22	Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor (Explanation required if populated)			
23	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)		14,678,861	
24	Revenue Associated with Transmission Plant Excluded From SPP Tariff			
25	Wholesale Distribution Revenue (WDR) (Note 2)			
26	Schedule 1 Revenue	\$ 3,502		624,657
27	Schedule 2 Revenue			
28	Schedules 3-6 Revenue			72,701
29	Revenue for TO's Facilities Under Schedule 11			
30	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	\$ -		
31	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-		
32	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-		
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-		
34	Subtotal	\$ -		
35	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2013 or Excess Sch. 11 Rev. (Note 9).			-
36	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L55)			-
37	Other - Revenue from bundled transmission service to Members. (Note 4)			358,560
38	Other -			-
39	Other -			-
40	Other - Revenue to cover use of administrative assets by other entities.(Note 7)	636,792	0.24783	478,976
41	Other - Revenue associated with covering losses. (Note 8)			67,190
42	Other (for future use as appropriate)			-
43	<b>Total Adjustments</b>			<u>16,280,945</u>
44	<b>Net 456 Account Transmission Related Activity</b>			<u>\$ 3,029,261</u>
45	<b><u>IV. Total Revenue Credits to Apply to Zonal Revenue Requirement</u></b>			<u>\$ 3,089,414</u>

**Sunflower Electric Power Corporation (SEPC)  
Revenue Credits  
For the 12 Months Ended December 31, 2013**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
46	Total Sch. 11 Revenue Received in 2013	L34	\$ -
47			
48	Net Projected ATRR for Projects Completed as of 12/31/2013 for which Revenue was Received in 2013	Notes 10, 11	
49	Project 1		\$ -
50	Project 2		-
51	Project 3		-
52	Project 4		-
53	Project 5		-
54	Project 6		-
55	Total Projected ATRR for Projects Completed as of 12/31/2013	Sum(L49:L54) (Total goes in L36)	\$ -
56			
57	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2013	L46 - L55 (Total goes in L35)	\$ -
58	Other Revenue Credits Applied to Zonal Revenue Requirements		3,089,414
59	Total Revenue Credits Applied to Zonal revenue requirements		\$ 3,089,414
60			

**Notes:**

- (1) Data for this worksheet came from SEPC's Annual Report to the KCC and the Company's General Ledger.
- (2) SEPC collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Systems and its current OATT went into effect.
- (3) Includes any revenue from direct assignment to a customer of costs of a Base Plan, Balanced Portfolio, Priority or ITP project.
- (4) Bundled transmission service for Sch. 1, 2, 3, 5 & 6, WDR and loss billed to the SEPC Members. See Note 2 as well.
- (5) Reserved for future use.
- (6) Reserved for future use.
- (7) Revenue from other entities to cover use of administrative assets. The non-transmission portion is equal to Actual Revenue \* (1-WS Allocator).
- (8) Revenue associated with supplying energy losses.
- (9) Schedule 11 revenue for projects not yet completed as of 12/31/2013 and excess revenue (i.e., revenue less ATRR) for Sch. 11 projects completed by 12/31/2013 is assigned as a revenue credit against zonal ATRR. See page 2, L57
- (10) The Net Revenue Requirement with True-up from Projection for Actual Period, Schedule "Projected Net Rev Req," taken from the FBR two years prior to the current one (i.e., when the ATRR for these projects was established).
- (11) None of the Schedule 11 revenue received in 2013 was associated with projects completed as of 12/31/2013
- (12) Excludes lease revenue on assets expected to be recorded as long-term leases.



**Sunflower Electric Power Corporation (SEPC)  
Determination of Transmission Network Load (MW)  
For the 12 months ended December 31, 2013**

Line	Date	Hour Ending	SEPC's Native System Peak Load	Adjustment	Adjusted SEPC's Native System Peak Load	Plus: 3rd Party Network Load (incl. gen.)	Reserve for Future Use	Plus: Grandfather Agreements	Reserve for Future Use	Reserve for Future Use	Less: Load Not Connected to the SEPC Transmission System	SEPC's Transmission System Load (e-f+g+h+i+j-k)	Average Transmission Network Load for January thru August	Percentage of Aver. Jan -Aug Load
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	1/17/2012	8:00	279.9	-	279.9	17.7	-	-			-	297.5	297.5	
2	2/8/2012	11:00	279.7	-	279.7	16.3	-	-			-	296.0	296.0	
3	3/20/2012	10:00	296.6	-	296.6	15.0	-	-			-	311.5	311.5	
4	4/25/2012	16:00	325.7	-	325.7	19.1	-	-			-	344.7	344.7	
5	5/23/2012	16:00	371.0	-	371.0	26.0	-	-			-	397.0	397.0	
6	6/28/2012	16:00	474.4	-	474.4	37.3	-	-			-	511.7	511.7	
7	7/20/2012	15:00	484.4	-	484.4	38.1	-	-			-	522.5	522.5	
8	8/1/2012	16:00	470.0	-	470.0	35.2	-	-			-	505.2	505.2	
9	9/11/2012	16:00	389.7	-	389.7	24.5	-	-			-	414.2		104.01%
10	10/3/2012	17:00	299.3	-	299.3	17.8	-	-			-	317.1		79.61%
11	11/2/2012	10:00	291.0	-	291.0	20.5	-	-			-	311.5		78.20%
12	12/5/2012	10:00	289.6	-	289.6	15.6	-	-			-	305.2		76.63%
13	Total		4,251.2	n/a	4,251.2	282.96	-	-	-	-	-	4,534.2	398.3	
14	12-CP		354.3	n/a	354.3	23.6	-	-	-	-	-	377.8		

Notes:

Column (n) :This column reflects the relationship of the actual load for each month (September, October, November and December) as a percentage of the average transmission network load for January through August. For example, the September percentage in column (n) is equal to the September load in column (l) divided by the 8-month average of column (m) shown on line 13.

**Sunflower Electric Power Corporation (SEPC)**  
**Allocation of ADIT**  
**For the 12 months ended December 31, 2013**

SEPC is a taxable cooperative subject to income taxes to the extent that income or losses are allocated to nonpatron activity. The ADIT as of 12/31/13 is \$0. See Note 6 of the notes to combined financial statements found in the 2013 Audit Report for additional information on the calculation of ADIT.

**Sunflower Electric Power Corporation (SEPC)**  
**Excluded Assets--Assets Transferred from Transmission Rate Base**  
**As of December 31, 2013**

<u>Line</u>	<u>13 -Month Average Balance</u>		
	<u>Plant in</u>	<u>Depr.</u>	
	<u>Service</u>	<u>Reserve</u>	<u>Net</u>
3	<b><u>I. GSU Values Transferred from Transmission</u></b>		
4	\$ 3,631,278	\$ 2,095,294	\$ 1,535,984
5			
6	<b><u>II. Radial Lines, 34kV and Substation Facilities Transferred</u></b>		
7	\$ -	\$ -	\$ -
8	-	-	-
9	-	-	-
10	-	-	-
11	\$ -	\$ -	\$ -
12			
13	<b><u>III. Net Transfer From Trans. (L4 + L11)</u></b>		
	\$ 3,631,278	\$ 2,095,294	\$ 1,535,984

**Sunflower Electric Power Corporation (SEPC)**  
**Excluded Assets--Assets Transferred from Transmission Rate Base**  
**As of December 31, 2013**

**IV. 13 Month Average -Gross Plant**

Line	Gross Plant													13 Months Avg Balance	
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec		
14	GSU	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278
15	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
16	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
17	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
18	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
19	Total -Excluded Assets	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278	\$ 3,631,278

**V. 13 Month Average -Accumulated Depreciation**

Line	Accumulated Depreciation													13 Months Avg Balance	
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec		
20	GSU	\$ 2,062,252	\$ 2,067,759	\$ 2,073,266	\$ 2,078,773	\$ 2,084,280	\$ 2,089,787	\$ 2,095,294	\$ 2,100,801	\$ 2,106,308	\$ 2,111,815	\$ 2,117,322	\$ 2,122,829	\$ 2,128,336	\$ 2,095,294
21	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
22	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
23	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
24	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
25	Total -Excluded Assets	\$ 2,062,252	\$ 2,067,759	\$ 2,073,266	\$ 2,078,773	\$ 2,084,280	\$ 2,089,787	\$ 2,095,294	\$ 2,100,801	\$ 2,106,308	\$ 2,111,815	\$ 2,117,322	\$ 2,122,829	\$ 2,128,336	\$ 2,095,294

**VI. 13 Month Average -Net Plant**

Line	Net Plant (Gross Plant less Accumulated Depreciation)													13 Months Avg Balance	
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec		
26	GSU	1,569,026	1,563,519	1,558,012	1,552,505	1,546,998	1,541,491	1,535,984	1,530,477	1,524,970	1,519,463	1,513,956	1,508,449	1,502,942	\$ 1,535,984
27	Radial Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
28	Substation -Transferred to Dist. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
29	34 kV Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
30	Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
31	Total -Excluded Assets	\$ 1,569,026	\$ 1,563,519	\$ 1,558,012	\$ 1,552,505	\$ 1,546,998	\$ 1,541,491	\$ 1,535,984	\$ 1,530,477	\$ 1,524,970	\$ 1,519,463	\$ 1,513,956	\$ 1,508,449	\$ 1,502,942	\$ 1,535,984

**Sunflower Electric Power Corporation (SEPC)**  
**Worksheet A-5 - Depreciation Rates**  
**As of December 31, 2013**

<u>Line</u>	<u>A/C</u>	<u>Description</u>	<u>Rate</u>
1	301	Organization	N.A.
2	302	Franchises	N.A.
3	303	Misc Intangible Plant	N.A.
4	350	Land & Land Rights	0.00%
5	352	Structures and Improvements	2.17%
6	353	Station Equipment	1.82%
7	354	Towers and Fixtures	1.59%
8	355	Poles and Fixtures	1.80%
9	356	Overhead Conductors and Devices	1.69%
10	357	Underground Conduit	N.A.
11	358	Underground Conductors and Devices	N.A.
12	389	Land and Land Rights	0.00%
13	390	Structures and Improvements	1.23%
14	391	Office Furniture and Equipment	8.39%
15	39106	Gen Plt-SJ OffMachines1987	N.A.
16	39102	Gen Plt-Computer Hardware	N.A.
17	39104	Gen Plt-Software	N.A.
18	392	Transportation Equipment	5.93%
19	393	Stores Equipment	0.00%
20	394	Tools, Shop and Garage Equipment	3.03%
21	395	Laboratory Equipment	2.81%
22	396	Power Operated Equipment	1.33%
23	397	Communication Equipment	3.26%
24	398	Miscellaneous Equipment	4.40%
25	399	Other Tangible Property	N.A.
26			
27		Weighted Average Transmission Depreciation Rate	
28		Transmission Depreciation Expense in 2013	Actual Gross Rev Req L78, Col (3) \$ 2,044,869
29		Transm. Plant in Service (12 mo. avg. Dec., 2012 to Nov., 2013)	WP A-12, L9 \$ 121,516,216
30		Average Annual Transmission Depreciation Rate	L28 / L29 1.6828%
31		Average Monthly Transmission Depreciation Rate	L30 / 12 0.1402%

**Notes**

**Sunflower Electric Power Corporation (SEPC)**  
**Taxes Other Than Income Taxes**  
**For the 12 Months Ended December 31, 2013**

Source: KCC Annual Report, Pg. 42

<u>Line No.</u>	<u>Description</u>	<u>Electric Acct</u>		<u>Adjusted</u>	<u>Payroll</u>	<u>Highway &amp; Vehicle</u>	<u>Property</u>	<u>Gross Receipts, Uses &amp; KC Earning</u>		<u>Other Misc</u>	<u>Total of Cost Distribution</u>
		<u>408.1, 409.1</u>	<u>Excluded</u>					<u>Tax</u>	<u>Other</u>		
1	Ad Valorem	-	-	-							-
2	Excise	-	-	-		-					-
3	Franchise -Corporate	-	-	-				-			-
4	Payroll (Note A)	-	-	-	-						-
5	Transaction	-	-	-				-			-
6	Property Taxes (Note A)	-	-	-				-			-
7	KC Earnings	-	-	-				-			-
8	Miscellaneous	386	-	386					386		386
9		386	-	386	-	-	-	-	386	-	386
10											
11	Income Taxes (Note B)										
12	Federal	7,248									
13	State	1,340									
14											
15		8,974									

**Notes**

- A In accordance with RUS accounting guidelines, most of these taxes are distributed directly to the various O&M and construction accounts.
- B Income taxes are associated with Sunflower Electric Holdings (Old Sunflower).

**Sunflower Electric Power Corporation (SEPC)  
Actual RTO Directed Transmission Projects  
For the 12 months ended - December 31, 2013**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>
1	Transm. Gross Plant, incl. Leases, excl. Excluded Plant	Actual Gross Rev Req L109, Col 6	\$ 154,452,451
2	Transmission Net Plant in Service (Excludes Leases)	Actual Gross Rev Req L22, Col. 6	\$ 43,797,801
3	Plus: Net Plant Attributable to Capital Lease Projects	A-12, Pg. 1, L23	18,906,767 Investment associated with <u>capital</u> leases is recorded on Sunflower's books.
4	Plus: Net Plant Attributable to Operating Lease Projects	A-12, Pg. 1, L28	17,345,094 Investment associated with <u>operating</u> leases is <u>not</u> recorded on Sunflower's books.
5	Less: Net Plant Excl. for O&M, Other Taxes and General Plant	Note A	-
6	Adjusted Net Plant for O&M and Other Taxes	L2 + L3 + L4 - L5	\$ 80,049,663
7	Transmission O&M (includes allocation of A&G)	Actual Gross Rev Req L74 - L73	\$ 10,752,712 Excludes lease payments and Facilities charges
8	Percent of Net Plant	L7 / L6	13.43%
9	Other Taxes	Actual Gross Rev Req L94	\$ 88
10	Percent of Net Plant	L9 / L6	0.00%
11	General & Intangible Plant Allocation		
12	Depreciation	Actual Gross Rev Req L80 + L81	\$ 494,899
13	Return	Actual Gross Rev Req ((L25+L26) / L27)*L97	1,095,397
14	Total	L12 + L13	\$ 1,590,297
15	Percent of Net Plant	L14 / L6	1.99%
16	Return (New Facilities)	Actual Gross Rev Req L173 * L163 - A-5 (Act Depreciation Rate) L30	23.29%

Note A: For some Special Projects, constructed on behalf of others, SEPC may contract with the other party to provide O&M for the subject facilities. In such instances, the O&M is not recorded on SEPC's books. No such projects existed in 2013.

**I. Summary of Actual RTO Directed Transmission Projects**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
<u>Project No.</u>	<u>Project ID</u>	<u>Description</u>	<u>In Service Date</u>	<u>Gross Plant</u> (see below)	<u>Net Plant</u> (see below)	<u>O&amp;M and A&amp;G Allocated Expense</u> (f * L8)	<u>Other Taxes</u> (f * L10)	<u>General Plant Allocation</u> (f * L15)	<u>Depreciation Expense</u> (see below)	<u>Non Incentive Return</u> (f * L16)	<u>Incentive Return</u> (WP A-9)	<u>Gross Revenue Requirements</u> (g+h+i+j+k+l+m)	
<b>A. Base Plan Projects (Sunflower Owned)</b>													
17	1	256 Johnson to Pioneer 115kV Line	AUG-10	\$ 3,117,703	\$ 2,970,318	\$ 398,989	\$ 3	\$ 59,009	\$ 52,465	\$ 691,889	\$ -	\$ 1,202,356	
18	2	30234 Johnson Corner Capacitor Bank #1	MAY-12	\$ 363,269	\$ 356,626	\$ 47,904	\$ 0	\$ 7,085	\$ 6,113	\$ 83,070	\$ -	\$ 144,173	
19	3	30235 Johnson Corner Capacitor Bank #2	MAY-12	\$ 263,647	\$ 258,826	\$ 34,767	\$ 0	\$ 5,142	\$ 4,437	\$ 60,289	\$ -	\$ 104,635	
20	4	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	5	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22	6	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	Total Base Plan Projects (Sunflower Owned)			\$ 3,744,619	\$ 3,585,770	\$ 481,660	\$ 4	\$ 71,236	\$ 63,014	\$ 835,249	\$ -	\$ 1,451,164	
<b>B. Base Plan Projects (Capital Lease)</b>													
24	1	899 Holcomb to Fletcher 115kV Line (Wheat)	NOV-13	\$ 340,989	\$ 335,334	\$ 45,044	\$ 0	\$ 6,662	\$ -	\$ 97,773	\$ -	\$ 149,479	
25	2	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	3	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	Total Base Plan Projects (Capital Leases)			\$ 340,989	\$ 335,334	\$ 45,044	\$ 0	\$ 6,662	\$ -	\$ 97,773	\$ -	\$ 149,479	
<b>C. Base Plan Projects (Operating Lease)</b>													
28	1	166 Holcomb to Plymell	JUN-12	\$ 3,400,999	\$ 3,381,155	\$ 454,175	\$ 4	\$ 67,171	\$ 355,700	\$ -	\$ -	\$ 877,050	
29	2	367 Plymell to Pioneer	JUN-12	\$ 4,322,255	\$ 4,297,039	\$ 577,202	\$ 5	\$ 85,367	\$ 452,047	\$ -	\$ -	\$ 1,114,620	
30	3	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	Total Base Plan Projects (Operating Leases)			\$ 7,723,254	\$ 7,678,194	\$ 1,031,377	\$ 8	\$ 152,538	\$ 807,747	\$ -	\$ -	\$ 1,991,671	
<b>D. Balanced Portfolio Projects</b>													
32	1	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	2	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	3	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	Total Balanced Portfolio Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>E. ITP Priority 1 Projects</b>													
36	1	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	2	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	3	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	Total ITP Priority 1 Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>F. ITP Priority 2 Projects</b>													
40	1	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	2	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42	3	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	Total ITP Priority 2 Projects			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**II. Calculation of Net Plant for Sunflower Owned Base Plan Funded Projects:**

		Johnson to Pioneer 115kV Line			Johnson Corner Capacitor Bank #1			Johnson Corner Capacitor Bank #2			
		Project: 1			Project: 2			Project: 3			
		SPP Proj. ID 256			SPP Proj. ID 30234			SPP Proj. ID 30235			
Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	
44	2012	Dec	\$ 3,117,703		\$ 363,269		\$ 263,647				
45	2013	Jan	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
46	2013	Feb	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
47	2013	Mar	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
48	2013	Apr	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
49	2013	May	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
50	2013	Jun	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
51	2013	Jul	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
52	2013	Aug	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
53	2013	Sep	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
54	2013	Oct	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
55	2013	Nov	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
56	2013	Dec	\$ 3,117,703	0.1402%	\$ 4,372	\$ 363,269	0.1402%	\$ 509	\$ 263,647	0.1402%	\$ 370
57				Sum lines 45 - 56	\$ 52,465		Sum lines 45 - 56	\$ 6,113		Sum lines 45 - 56	\$ 4,437
58				2012 EOY			2012 EOY			2012 EOY	
59				Accum. Depr:	121,153		Accum. Depr:	3,586		Accum. Depr:	2,603
Year	Total			Year	Total			Year	Total		
	Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant
60	<b>13 Month Averages</b>			60	<b>13 Month Averages</b>			60	<b>13 Month Averages</b>		
61	2010	\$ 1,199,117	\$ 2,892	\$ 1,196,225	2010	\$ 1,199,117	\$ 2,892	\$ 1,196,225	\$ -	\$ -	\$ -
62	2011	\$ 3,117,703	\$ 41,868	\$ 3,075,835	2011	\$ 3,117,703	\$ 41,868	\$ 3,075,835	\$ -	\$ -	\$ -
63	2012	\$ 3,503,497	\$ 96,675	\$ 3,406,822	2012	\$ 3,117,703	\$ 94,770	\$ 3,022,933	\$ 223,550	\$ 1,104	\$ 222,446
64	2013	\$ 3,744,619	\$ 158,849	\$ 3,585,770	2013	\$ 3,117,703	\$ 147,385	\$ 2,970,318	\$ 363,269	\$ 6,643	\$ 356,626
65	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

- Notes:
- (B) See WP A-5 (Act Depreciation Rate).
  - (C) This rate will reflect any future KCC approved depreciation rates.
  - (D) BPF projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.
  - (E) BPF projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.
  - (F) Accumulated Depreciation will be brought forward from the prior year for each project.



**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**II. Calculation of Net Plant for Sunflower Owned Base Plan Funded Projects (cont'd):**

		<b>Project: 4</b>			<b>Project: 5</b>			<b>Project: 6</b>			
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	
84	2012	Dec	\$ -		\$ -		\$ -		\$ -		
85	2013	Jan	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
86	2013	Feb	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
87	2013	Mar	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
88	2013	Apr	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
89	2013	May	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
90	2013	Jun	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
91	2013	Jul	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
92	2013	Aug	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
93	2013	Sep	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
94	2013	Oct	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
95	2013	Nov	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
96	2013	Dec	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
97				Sum lines 85 - 96	\$ -				Sum lines 85 - 96	\$ -	
98				2012 EOY					2012 EOY		
99				Accum. Depr:					Accum. Depr:		
<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>		
	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
100	<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
101	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
102	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
103	2012	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
104	2013	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
105	2014	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
106	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
107	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
108	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
109	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
110	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
111	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
112	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
113	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
114	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
115	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
116	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
117	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
118	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
119	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
120	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
121	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
122	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
123	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) BPF projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire  
 (E) BPF projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**III. Calculation of Net Plant for Capital Lease Base Plan Funded (BPF) Projects:**

Holcomb to Fletcher 115kV Line (Wheatland)												
<b>Project: 1</b>				<b>Project: 2</b>				<b>Project: 3</b>				
SPP Proj. ID 899				SPP Proj. ID				SPP Proj. ID				
Sum of monthly lease payments \$ 97,773				Sum of monthly lease payments \$ -				Sum of monthly lease payments				
Year	Month	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense	Plant Balance by Month	Annual Rate	Equivalent Amortization Expense		
124	2012	Dec	\$ -		\$ -		\$ -					
125	2013	Jan	\$ -	7.15%	\$ -		\$ -					
126	2013	Feb	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
127	2013	Mar	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
128	2013	Apr	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
129	2013	May	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
130	2013	Jun	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
131	2013	Jul	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
132	2013	Aug	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
133	2013	Sep	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
134	2013	Oct	\$ -	7.15%	\$ -		\$ -	0.00%	\$ -			
135	2013	Nov	\$ 4,091,866	7.15%	\$ 24,506		\$ -	0.00%	\$ -			
136	2013	Dec	\$ 4,091,866	7.15%	\$ 24,506		\$ -	0.00%	\$ -			
137				Sum lines 125 - 136	\$ 49,012				Sum lines 125 - 136	\$ -		
138				2012 EOY					2012 EOY			
139				Accum. Amort:	-				Accum. Amort:	-		
Year	Total			Year	Total			Year	Total			
	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant	
140	<b>13 Month Averages</b>			140	<b>13 Month Averages</b>			140	<b>13 Month Averages</b>			
141	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	
142	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	
143	2012	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	
144	2013	\$ 340,989	\$ 5,655	2013	\$ 340,989	\$ 5,655	\$ 335,334	2013	\$ -	\$ -	\$ -	
145	2014	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	
146	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	
147	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	
148	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	
149	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	
150	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	
151	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	
152	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	
153	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	
154	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	
155	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	
156	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	
157	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	
158	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	
159	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	
160	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	
161	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	
162	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	
163	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**IV. Calculation of Net Plant for Operating Lease Base Plan Funded (BPF) Projects:**

		Holcomb to Plymell 115kV (MKEC)			Plymell to Pioneer Tap 115kV (MKEC)						
		Project: 1		Project: 2		Project: 3					
		SPP Proj. ID 166		SPP Proj. ID 367		SPP Proj. ID					
		Sum of monthly lease payments \$ 355,700		Sum of monthly lease payments \$ 452,047		Sum of monthly lease payments					
Year	Month	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense	Plant Balance by Month	Equivalent Amortization Expense		
164	2012	Dec	\$ 3,400,999		\$ 4,322,255		\$ -		\$ -		
165	2013	Jan	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
166	2013	Feb	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
167	2013	Mar	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
168	2013	Apr	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
169	2013	May	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
170	2013	Jun	\$ 3,400,999	\$ 3,250	\$ 4,322,255	\$ 4,130	\$ -		\$ -		
171	2013	Jul	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
172	2013	Aug	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
173	2013	Sep	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
174	2013	Oct	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
175	2013	Nov	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
176	2013	Dec	\$ 3,400,999	\$ 3,463	\$ 4,322,255	\$ 4,400	\$ -		\$ -		
177			Sum lines 165 - 176	\$ 40,278	Sum lines 165 - 176	\$ 51,180	Sum lines 165 - 176	\$ -			
178			2012 EOY		2012 EOY		2012 EOY				
179			Accum. Amort:	19,500	Accum. Amort:	24,780	Accum. Amort:	-			
Year	Total			Year	Total			Year	Total		
	Gross Plant	Accm. Deprec.	Net Plant		Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant
180	13 Month Averages			180	13 Month Averages			180	13 Month Averages		
181	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
182	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
183	2012	\$ 4,158,675	\$ 11,922	2012	\$ 1,831,307	\$ 5,250	\$ 1,826,057	2012	\$ 2,327,368	\$ 6,672	\$ 2,320,696
184	2013	\$ 7,723,254	\$ 45,060	2013	\$ 3,400,999	\$ 19,844	\$ 3,381,155	2013	\$ 4,322,255	\$ 25,216	\$ 4,297,039
185	2014	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
186	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
187	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
188	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
189	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
190	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
191	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
192	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
193	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
194	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
195	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
196	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
197	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
198	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
199	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
200	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
201	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
202	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
203	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**V. Calculation of Net Plant for Balanced Portfolio (BP) Projects :**

		Project: 7			Project: 8			Project: 9				
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense		
204	2012	Dec	\$ -		\$ -		\$ -	\$ -		\$ -		
205	2013	Jan	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
206	2013	Feb	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
207	2013	Mar	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
208	2013	Apr	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
209	2013	May	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
210	2013	Jun	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
211	2013	Jul	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
212	2013	Aug	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
213	2013	Sep	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
214	2013	Oct	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
215	2013	Nov	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
216	2013	Dec	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -	0.1402%	\$ -		
217	Sum lines 205 - 216			\$ -	Sum lines 205 - 216			\$ -	Sum lines 205 - 216			\$ -
218	2012 EOY			-	2012 EOY			-	2012 EOY			-
219	Accum. Depr:			-	Accum. Depr:			-	Accum. Depr:			-
Year	Total			Year	Total			Year	Total			
Year	Gross Plant	Accm. Deprac.	Net Plant	Year	Gross Plant	Accm. Deprac.	Net Plant	Year	Gross Plant	Accm. Deprac.	Net Plant	
220	13 Month Averages			220	13 Month Averages			220	13 Month Averages			
221	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	
222	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	
223	2012	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	
224	2013	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	
225	2014	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	
226	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	
227	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	
228	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	
229	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	
230	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	
231	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	
232	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	
233	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	
234	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	
235	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	
236	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	
237	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	
238	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	
239	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	
240	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	
241	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	
242	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	
243	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) BP projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
 (E) BP projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**VI. Calculation of Net Plant for ITP / Priority 1 Projects**

		<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>				
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
Year	Month	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense	Plant Balance by Month	Depr. Rate / 12 (notes B & C)	Depreciation Expense		
244	2012	Dec	\$ -		\$ -		\$ -	\$ -	0.1402%	\$ -		
245	2013	Jan	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
246	2013	Feb	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
247	2013	Mar	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
248	2013	Apr	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
249	2013	May	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
250	2013	Jun	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
251	2013	Jul	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
252	2013	Aug	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
253	2013	Sep	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
254	2013	Oct	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
255	2013	Nov	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
256	2013	Dec	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -		
257				Sum lines 245 - 256	\$ -		Sum lines 245 - 256	\$ -		Sum lines 245 - 256	\$ -	
258				2012 EOY Accum. Depr:	-		2012 EOY Accum. Depr:	-		2012 EOY Accum. Depr:	-	
259	<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>		
		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
260				<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>
261	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
262	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
263	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
264	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
265	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
266	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
267	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
268	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
269	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
270	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
271	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
272	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
273	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
274	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
275	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
276	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
277	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
278	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
279	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
280	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
281	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
282	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
283	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) ITP/Priority 1 projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
 (E) ITP/Priority 1 Project with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.



**Sunflower Electric Power Corporation (SEPC)**  
**Actual RTO Directed Transmission Projects**  
**For the 12 months ended - December 31, 2013**

**VII. Calculation of Net Plant for ITP / Priority 2 Projects**

		<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>			
		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			
<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	<b>Plant Balance by Month</b>	<b>Depr. Rate / 12 (notes B &amp; C)</b>	<b>Depreciation Expense</b>	
284	2012	Dec	\$ -		\$ -		\$ -				
285	2013	Jan	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
286	2013	Feb	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
287	2013	Mar	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
288	2013	Apr	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
289	2013	May	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
290	2013	Jun	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
291	2013	Jul	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
292	2013	Aug	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
293	2013	Sep	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
294	2013	Oct	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
295	2013	Nov	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
296	2013	Dec	\$ -	0.1402%	\$ -	0.1402%	\$ -	\$ -	0.1402%	\$ -	
297				Sum lines 285 - 296	\$ -		Sum lines 285 - 296	\$ -		Sum lines 285 - 296	\$ -
298				2012 EOY			2012 EOY			2012 EOY	
299				Accum. Depr:	-		Accum. Depr:	-		Accum. Depr:	-
<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>			<b>Year</b>	<b>Total</b>		
	<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>		<b>Gross Plant</b>	<b>Accm. Deprac.</b>	<b>Net Plant</b>
300	<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
301	2010	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
302	2011	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
303	2012	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
304	2013	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
305	2014	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
306	2015	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
307	2016	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
308	2017	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
309	2018	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
310	2019	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
311	2020	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
312	2021	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
313	2022	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
314	2023	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
315	2024	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
316	2025	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
317	2026	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
318	2027	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
319	2028	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
320	2029	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
321	2030	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
322	2031	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
323	2032	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes: (B) See WP A-5 (Act Depreciation Rate).  
 (C) This rate will reflect any future KCC approved depreciation rates.  
 (D) ITP/Priority 2 projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the KCC Annual Report.  
 (E) ITP/Priority 2 Project with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.  
 (F) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual Sponsored Upgrades  
For the 12 months ended - December 31, 2013**

**I. Summary of Actual Sponsored Projects**

Note: Line numbers in the table below refer to Workpaper A-7 (Act. RTO Directed Proj)

(a) Project No.	(b) Project ID	(c) Description	(d) In Service Date	(e) Gross Plant (see below)	(f) Net Plant (see below)	(g) O&M and A&G Expense (f * L8)	(h) Other Taxes (f * L10)	(i) General Plant Allocation (f * L15)	(j) Depreciation Expense (see below)	(k) Non Incentive Return (f * L16)	(l) Incentive Return (WP A-9)	(m) Revenue Requirements (g + h + i + j + k + l)
1	1	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**II. Calculation of Net Plant for Sponsored Upgrade:**

Year	Month	Project: 1			Project: 2			Project: 3							
		SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense	SPP Proj. ID	Plant Balance by Month	Depr. Rate / 12 (notes A & B)	Depreciation Expense		
2012	Dec		\$ -		\$ -			\$ -				\$ -			
2013	Jan		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Feb		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Mar		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Apr		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	May		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Jun		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Jul		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Aug		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Sep		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Oct		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Nov		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
2013	Dec		\$ -	0.1402%	\$ -		0.1402%	\$ -			0.1402%	\$ -			
			2012 EOY Accum. Depr: -				2012 EOY Accum. Depr: -				2012 EOY Accum. Depr: -				
Year	Total			Year	Total			Year	Total			Year	Total		
	Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant		Gross Plant	Accm. Depr.	Net Plant
	<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>		
2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -	2031	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -	2032	\$ -	\$ -	\$ -

- Notes:
- (A) See WP A-5 (Act Depreciation Rate).
  - (B) This rate will reflect any future KCC approved depreciation rates.
  - (C) Sponsored Upgrade Projects that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the Annual Report.
  - (D) Sponsored Projects with incentives granted by FERC should be included in Sheet A-9 as well as this sheet.
  - (E) Accumulated Depreciation will be brought forward from the prior year for each project.

**Sunflower Electric Power Corporation (SEPC)  
Actual Incentive Plant  
For the 12 months ended - December 31, 2013**

**I. Summary of Actual Incentive Projects**

		Average Return New Debt (a)	23.29% Source: WP A-7, L16 (b)	(c)		(d)	(e)	(f)
<b>Project No.</b>	<b>Project ID</b>	<b>Description</b>	<b>In Service Date</b>		<b>Incentive Gross Plant</b> (see below)	<b>Incentive Plant Depr. Res.</b> (see below)	<b>Incentive Return Adder</b> (see below)	
<b><u>A. Base Plan Projects</u></b>								
1	1 0	0			\$ -	\$ -	\$ -	
2	2 0	0			\$ -	\$ -	\$ -	
3	3 0	0			\$ -	\$ -	\$ -	
4	4 0	0			\$ -	\$ -	\$ -	
5	5 0	0			\$ -	\$ -	\$ -	
6	6 0	0			\$ -	\$ -	\$ -	
7	Total				\$ -	\$ -	\$ -	
<b><u>B. Balanced Portfolio Projects</u></b>								
8	1 0	0			\$ -	\$ -	\$ -	
9	2 0	0			\$ -	\$ -	\$ -	
10	3 0	0			\$ -	\$ -	\$ -	
11	Total				\$ -	\$ -	\$ -	
<b><u>C. ITP Priority #1 Projects</u></b>								
12	1 0	0			\$ -	\$ -	\$ -	
13	2 0	0			\$ -	\$ -	\$ -	
14	3 0	0			\$ -	\$ -	\$ -	
15	Total				\$ -	\$ -	\$ -	
<b><u>D. ITP Priority #2 Projects</u></b>								
15	1 0	0			\$ -	\$ -	\$ -	
16	2 0	0			\$ -	\$ -	\$ -	
17	3 0	0			\$ -	\$ -	\$ -	
18	Total				\$ -	\$ -	\$ -	
<b><u>E. Sponsored Projects</u></b>								
19	1 0	0			\$ -	\$ -	\$ -	
20	2 0	0			\$ -	\$ -	\$ -	
21	3 0	0			\$ -	\$ -	\$ -	
22	Total				\$ -	\$ -	\$ -	
<b><u>F. Third Party Projects</u></b>								
23	1 0	0			\$ -	\$ -	\$ -	
24	2 0	0			\$ -	\$ -	\$ -	
25	3 0	0			\$ -	\$ -	\$ -	
26	Total				\$ -	\$ -	\$ -	
27	Total for All Incentive Projects				\$ -	\$ -	\$ -	

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.



**Sunflower Electric Power Corporation (SEPC)  
Actual Incentive Plant  
For the 12 months ended - December 31, 2013**

**II. Base Plan Projects**

		<b>Project: 1</b>				<b>Project: 2</b>				<b>Project: 3</b>							
		SPP Proj. ID		DSC Adder (B)	Avg. Debt	SPP Proj. ID		DSC Adder (B)	Avg. Debt	SPP Proj. ID		DSC Adder (B)	Avg. Debt				
				-	18.5285%			-	18.5285%			-	18.5285%				
					0.0000%				0.0000%				0.0000%				
Year	Month	Plant Balance by	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by	Deprec. Rate / 12	Depreciation Expense					
2012	Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -					
2013	Jan	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Feb	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Mar	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Apr	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	May	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Jun	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Jul	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Aug	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Sep	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Oct	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Nov	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
2013	Dec	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
		Sum lines 33 - \$ -				Sum lines 33 - \$ -				Sum lines 33 - \$ -							
		2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr	Net Plant	Incentive Return Adder
		<b>13 Month Averages</b>				<b>13 Month Averages</b>				<b>13 Month Averages</b>							
2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
2012				\$ -	\$ -	2012				\$ -	\$ -	2012				\$ -	\$ -
2013				\$ -	\$ -	2013				\$ -	\$ -	2013				\$ -	\$ -
2014				\$ -	\$ -	2014				\$ -	\$ -	2014				\$ -	\$ -
2015				\$ -	\$ -	2015				\$ -	\$ -	2015				\$ -	\$ -
2016				\$ -	\$ -	2016				\$ -	\$ -	2016				\$ -	\$ -
2017				\$ -	\$ -	2017				\$ -	\$ -	2017				\$ -	\$ -
2018				\$ -	\$ -	2018				\$ -	\$ -	2018				\$ -	\$ -
2019				\$ -	\$ -	2019				\$ -	\$ -	2019				\$ -	\$ -
2020				\$ -	\$ -	2020				\$ -	\$ -	2020				\$ -	\$ -
2021				\$ -	\$ -	2021				\$ -	\$ -	2021				\$ -	\$ -
2022				\$ -	\$ -	2022				\$ -	\$ -	2022				\$ -	\$ -
2023				\$ -	\$ -	2023				\$ -	\$ -	2023				\$ -	\$ -
2024				\$ -	\$ -	2024				\$ -	\$ -	2024				\$ -	\$ -
2025				\$ -	\$ -	2025				\$ -	\$ -	2025				\$ -	\$ -
2026				\$ -	\$ -	2026				\$ -	\$ -	2026				\$ -	\$ -
2027				\$ -	\$ -	2027				\$ -	\$ -	2027				\$ -	\$ -
2028				\$ -	\$ -	2028				\$ -	\$ -	2028				\$ -	\$ -
2029				\$ -	\$ -	2029				\$ -	\$ -	2029				\$ -	\$ -
2030				\$ -	\$ -	2030				\$ -	\$ -	2030				\$ -	\$ -
2031				\$ -	\$ -	2031				\$ -	\$ -	2031				\$ -	\$ -
2032				\$ -	\$ -	2032				\$ -	\$ -	2032				\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2013**

**II. Base Plan Projects (continued)**

		Project: 4				Project: 5				Project: 6							
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)					
				18.5285%				18.5285%				18.5285%					
				0.0000%				0.0000%				0.0000%					
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
72																	
73																	
74																	
75																	
76	2012 Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -					
77	2013 Jan	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
78	2013 Feb	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
79	2013 Mar	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
80	2013 Apr	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
81	2013 May	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
82	2013 Jun	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
83	2013 Jul	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
84	2013 Aug	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
85	2013 Sep	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
86	2013 Oct	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
87	2013 Nov	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
88	2013 Dec	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
89																	
90																	
		2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
		<b>13 Month Averages</b>						<b>13 Month Averages</b>						<b>13 Month Averages</b>			
91						2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
92						2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
93						2012		\$ -	\$ -	\$ -	\$ -	2012		\$ -	\$ -	\$ -	\$ -
94						2013		\$ -	\$ -	\$ -	\$ -	2013		\$ -	\$ -	\$ -	\$ -
95						2014		\$ -	\$ -	\$ -	\$ -	2014		\$ -	\$ -	\$ -	\$ -
96						2015		\$ -	\$ -	\$ -	\$ -	2015		\$ -	\$ -	\$ -	\$ -
97						2016		\$ -	\$ -	\$ -	\$ -	2016		\$ -	\$ -	\$ -	\$ -
98						2017		\$ -	\$ -	\$ -	\$ -	2017		\$ -	\$ -	\$ -	\$ -
99						2018		\$ -	\$ -	\$ -	\$ -	2018		\$ -	\$ -	\$ -	\$ -
100						2019		\$ -	\$ -	\$ -	\$ -	2019		\$ -	\$ -	\$ -	\$ -
101						2020		\$ -	\$ -	\$ -	\$ -	2020		\$ -	\$ -	\$ -	\$ -
102						2021		\$ -	\$ -	\$ -	\$ -	2021		\$ -	\$ -	\$ -	\$ -
103						2022		\$ -	\$ -	\$ -	\$ -	2022		\$ -	\$ -	\$ -	\$ -
104						2023		\$ -	\$ -	\$ -	\$ -	2023		\$ -	\$ -	\$ -	\$ -
105						2024		\$ -	\$ -	\$ -	\$ -	2024		\$ -	\$ -	\$ -	\$ -
106						2025		\$ -	\$ -	\$ -	\$ -	2025		\$ -	\$ -	\$ -	\$ -
107						2026		\$ -	\$ -	\$ -	\$ -	2026		\$ -	\$ -	\$ -	\$ -
108						2027		\$ -	\$ -	\$ -	\$ -	2027		\$ -	\$ -	\$ -	\$ -
109						2028		\$ -	\$ -	\$ -	\$ -	2028		\$ -	\$ -	\$ -	\$ -
110						2029		\$ -	\$ -	\$ -	\$ -	2029		\$ -	\$ -	\$ -	\$ -
111						2030		\$ -	\$ -	\$ -	\$ -	2030		\$ -	\$ -	\$ -	\$ -
112						2031		\$ -	\$ -	\$ -	\$ -	2031		\$ -	\$ -	\$ -	\$ -
113						2032		\$ -	\$ -	\$ -	\$ -	2032		\$ -	\$ -	\$ -	\$ -

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**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2013**

**III. Balanced Portfolio Projects**

		Project: 1				Project: 2				Project: 3					
		SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return	SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return	SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return		
116			-	18.5285%	0.0000%		-	18.5285%	0.0000%		-	18.5285%	0.0000%		
117				Service Rate				Service Rate				Service Rate			
118															
	<b>Year</b>	<b>Month</b>	<b>Plant Balance by Month</b>	<b>Deprec. Rate / 12</b>	<b>Depreciation Expense</b>		<b>Plant Balance by Month</b>	<b>Deprec. Rate / 12</b>	<b>Depreciation Expense</b>		<b>Plant Balance by Month</b>	<b>Deprec. Rate / 12</b>	<b>Depreciation Expense</b>		
119	2012	Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		
120	2013	Jan	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
121	2013	Feb	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
122	2013	Mar	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
123	2013	Apr	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
124	2013	May	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
125	2013	Jun	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
126	2013	Jul	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
127	2013	Aug	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
128	2013	Sep	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
129	2013	Oct	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
130	2013	Nov	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
131	2013	Dec	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		
132															
133				Sum lines 121	\$ -			Sum lines 121	\$ -			Sum lines 121	\$ -		
134		<b>Total</b>	2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				
	<b>Year</b>	<b>Gross Plant</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Incentive Return Adder</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Incentive Return Adder</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Incentive Return Adder</b>
135		<b>13 Month Averages</b>					<b>13 Month Averages</b>					<b>13 Month Averages</b>			
136	2010	\$ -	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	\$ -
137	2011	\$ -	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	\$ -
138	2012					2012					2012				
139	2013					2013					2013				
140	2014					2014					2014				
141	2015					2015					2015				
142	2016					2016					2016				
143	2017					2017					2017				
144	2018					2018					2018				
145	2019					2019					2019				
146	2020					2020					2020				
147	2021					2021					2021				
148	2022					2022					2022				
149	2023					2023					2023				
150	2024					2024					2024				
151	2025					2025					2025				
152	2026					2026					2026				
153	2027					2027					2027				
154	2028					2028					2028				
155	2029					2029					2029				
156	2030					2030					2030				
157	2031					2031					2031				
158	2032					2032					2032				

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.



**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2013**

**V. ITP Priority No. 2 Projects**

		Project: 1				Project: 2				Project: 3							
		SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return	SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return	SPP Proj. ID	DSC Adder (B)	Avg. Debt	Incentive Return				
204			-	18.5285%	0.0000%		-	18.5285%	0.0000%		-	18.5285%	0.0000%				
205																	
206																	
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
207																	
208	2012 Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -					
209	2013 Jan	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
210	2013 Feb	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
211	2013 Mar	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
212	2013 Apr	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
213	2013 May	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
214	2013 Jun	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
215	2013 Jul	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
216	2013 Aug	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
217	2013 Sep	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
218	2013 Oct	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
219	2013 Nov	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
220	2013 Dec	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
221																	
222		Total				Total				Total							
		2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
223						223						223					
224		<u>13 Month Averages</u>				224		<u>13 Month Averages</u>				224		<u>13 Month Averages</u>			
225	2010	\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
226	2011	\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
227	2012					2012						2012					
228	2013					2013						2013					
229	2014					2014						2014					
230	2015					2015						2015					
231	2016					2016						2016					
232	2017					2017						2017					
233	2018					2018						2018					
234	2019					2019						2019					
235	2020					2020						2020					
236	2021					2021						2021					
237	2022					2022						2022					
238	2023					2023						2023					
239	2024					2024						2024					
240	2025					2025						2025					
241	2026					2026						2026					
242	2027					2027						2027					
243	2028					2028						2028					
244	2029					2029						2029					
245	2030					2030						2030					
246	2031					2031						2031					
247	2032					2032						2032					

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.



**Sunflower Electric Power Corporation (SEPC)**  
**Actual Incentive Plant**  
**For the 12 months ended - December 31, 2013**

**VI. Sponsored Projects:**

		Project: 1				Project: 2				Project: 3							
248		SPP Proj. ID		DSC Adder (B)	-	SPP Proj. ID		DSC Adder (B)	-	SPP Proj. ID		DSC Adder (B)	-				
249				Avg. Debt	18.5285%			Avg. Debt	18.5285%			Avg. Debt	18.5285%				
250				Service Rate				Service Rate				Service Rate					
				Incentive Return	0.0000%			Incentive Return	0.0000%			Incentive Return	0.0000%				
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
251	2012	\$ -				\$ -				\$ -							
252	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
253	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
254	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
255	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
256	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
257	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
258	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
259	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
260	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
261	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
262	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
263	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
264	2013	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
265				Sum lines 253	\$ -			Sum lines 253	\$ -			Sum lines 253	\$ -				
266	<b>Total</b>		2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -						
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
267		<b>13 Month Averages</b>						<b>13 Month Averages</b>						<b>13 Month Averages</b>			
268	2010	\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -	2010		\$ -	\$ -	\$ -	\$ -
269	2011	\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -	2011		\$ -	\$ -	\$ -	\$ -
270	2012	\$ -	\$ -	\$ -	\$ -	2012		\$ -	\$ -	\$ -	\$ -	2012		\$ -	\$ -	\$ -	\$ -
271	2013	\$ -	\$ -	\$ -	\$ -	2013		\$ -	\$ -	\$ -	\$ -	2013		\$ -	\$ -	\$ -	\$ -
272	2014	\$ -	\$ -	\$ -	\$ -	2014		\$ -	\$ -	\$ -	\$ -	2014		\$ -	\$ -	\$ -	\$ -
273	2015	\$ -	\$ -	\$ -	\$ -	2015		\$ -	\$ -	\$ -	\$ -	2015		\$ -	\$ -	\$ -	\$ -
274	2016	\$ -	\$ -	\$ -	\$ -	2016		\$ -	\$ -	\$ -	\$ -	2016		\$ -	\$ -	\$ -	\$ -
275	2017	\$ -	\$ -	\$ -	\$ -	2017		\$ -	\$ -	\$ -	\$ -	2017		\$ -	\$ -	\$ -	\$ -
276	2018	\$ -	\$ -	\$ -	\$ -	2018		\$ -	\$ -	\$ -	\$ -	2018		\$ -	\$ -	\$ -	\$ -
277	2019	\$ -	\$ -	\$ -	\$ -	2019		\$ -	\$ -	\$ -	\$ -	2019		\$ -	\$ -	\$ -	\$ -
278	2020	\$ -	\$ -	\$ -	\$ -	2020		\$ -	\$ -	\$ -	\$ -	2020		\$ -	\$ -	\$ -	\$ -
279	2021	\$ -	\$ -	\$ -	\$ -	2021		\$ -	\$ -	\$ -	\$ -	2021		\$ -	\$ -	\$ -	\$ -
280	2022	\$ -	\$ -	\$ -	\$ -	2022		\$ -	\$ -	\$ -	\$ -	2022		\$ -	\$ -	\$ -	\$ -
281	2023	\$ -	\$ -	\$ -	\$ -	2023		\$ -	\$ -	\$ -	\$ -	2023		\$ -	\$ -	\$ -	\$ -
282	2024	\$ -	\$ -	\$ -	\$ -	2024		\$ -	\$ -	\$ -	\$ -	2024		\$ -	\$ -	\$ -	\$ -
283	2025	\$ -	\$ -	\$ -	\$ -	2025		\$ -	\$ -	\$ -	\$ -	2025		\$ -	\$ -	\$ -	\$ -
284	2026	\$ -	\$ -	\$ -	\$ -	2026		\$ -	\$ -	\$ -	\$ -	2026		\$ -	\$ -	\$ -	\$ -
285	2027	\$ -	\$ -	\$ -	\$ -	2027		\$ -	\$ -	\$ -	\$ -	2027		\$ -	\$ -	\$ -	\$ -
286	2028	\$ -	\$ -	\$ -	\$ -	2028		\$ -	\$ -	\$ -	\$ -	2028		\$ -	\$ -	\$ -	\$ -
287	2029	\$ -	\$ -	\$ -	\$ -	2029		\$ -	\$ -	\$ -	\$ -	2029		\$ -	\$ -	\$ -	\$ -
288	2030	\$ -	\$ -	\$ -	\$ -	2030		\$ -	\$ -	\$ -	\$ -	2030		\$ -	\$ -	\$ -	\$ -
289	2031	\$ -	\$ -	\$ -	\$ -	2031		\$ -	\$ -	\$ -	\$ -	2031		\$ -	\$ -	\$ -	\$ -
290	2032	\$ -	\$ -	\$ -	\$ -	2032		\$ -	\$ -	\$ -	\$ -	2032		\$ -	\$ -	\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Actual Incentive Plant  
For the 12 months ended - December 31, 2013**

**VII. Third Party Projects :**

		Project: 1				Project: 2				Project: 3							
		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)		SPP Proj. ID		DSC Adder (B)					
				18.5285%				18.5285%				18.5285%					
				0.0000%				0.0000%				0.0000%					
Year	Month	Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense		Plant Balance by Month	Deprec. Rate / 12	Depreciation Expense					
292																	
293																	
294																	
295	2012 Dec	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -					
296	2013 Jan	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
297	2013 Feb	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
298	2013 Mar	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
299	2013 Apr	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
300	2013 May	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
301	2013 Jun	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
302	2013 Jul	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
303	2013 Aug	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
304	2013 Sep	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
305	2013 Oct	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
306	2013 Nov	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
307	2013 Dec	\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -		\$ -	0.1402%	\$ -					
308																	
309																	
310																	
<b>Total</b>		2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -				2012 EOY Acc Dep: \$ -							
Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder	Year		Gross Plant	Accum. Depr.	Net Plant	Incentive Return Adder
311						312						313					
312						314						315					
313						316						317					
314						318						319					
315						320						321					
316						322						323					
317						324						325					
318						326						327					
319						328						329					
320						330						331					
321						332						333					
322						333						334					
323						334						335					
324						335											

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Actual Transmission Plant Related to Third Party Projects  
For the 12 months ended - December 31, 2013**

**I. Summary of Actual Projects Constructed by SEPC on Behalf of Third Parties**

Note: Line numbers in the table below refer to Workpaper A-7 (Act. RTO Directed Proj)

(a) Line No.	(b) Project No.	(c) Project ID	(d) Third Party	(e) In Service Date	(f) Gross Plant (see below)	(g) Net Plant (see below)	(h) O&M and A&G Expense (g * L8)	(i) Other Taxes (g * L10)	(j) General Plant Allocation (g * L15)	(k) Depreciation Expense (see below)	(l) Non Incentive Return (g * L16)	(m) Incentive Return (WP A-9)	(n) Revenue Requirements (h + i + j + k + l + m)
1	1	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	2	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	3	0	0		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**II. Calculation of Net Plant for Projects Constructed by SEPC for Third Parties:**

5 6	Project: 1			Project: 2			Project: 3					
	SPP Proj. ID	Third Party	Third Party	SPP Proj. ID	Third Party	Third Party	SPP Proj. ID	Third Party	Third Party			
7	Year	Month	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	Plant Balance by Month	Depr. Rate/12 (Notes A & B)	Depreciation Expense	
8	2012	Dec	\$ -		\$ -			\$ -			\$ -	
9	2013	Jan	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
10	2013	Feb	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
11	2013	Mar	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
12	2013	Apr	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
13	2013	May	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
14	2013	Jun	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
15	2013	Jul	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
16	2013	Aug	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
17	2013	Sep	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
18	2013	Oct	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
19	2013	Nov	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
20	2013	Dec	\$ -	0.1402%	\$ -		0.1402%	\$ -	\$ -	0.1402%	\$ -	
21					\$ -			\$ -			\$ -	
22			2012 EOY Accum. Depr:		\$ -			\$ -			\$ -	
23	Year	Total			Year	Gross Plant	Accm. Deprac.	Net Plant	Year	Gross Plant	Accm. Deprac.	Net Plant
24		13 Month Averages				13 Month Averages				13 Month Averages		
25	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -	2010	\$ -	\$ -	\$ -
26	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -	2011	\$ -	\$ -	\$ -
27	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -	2012	\$ -	\$ -	\$ -
28	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -	2013	\$ -	\$ -	\$ -
29	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -	2014	\$ -	\$ -	\$ -
30	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -	2015	\$ -	\$ -	\$ -
31	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -	2016	\$ -	\$ -	\$ -
32	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -	2017	\$ -	\$ -	\$ -
33	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -	2018	\$ -	\$ -	\$ -
34	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -	2019	\$ -	\$ -	\$ -
35	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -	2020	\$ -	\$ -	\$ -
36	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -	2021	\$ -	\$ -	\$ -
37	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -	2022	\$ -	\$ -	\$ -
38	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -	2023	\$ -	\$ -	\$ -
39	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -	2024	\$ -	\$ -	\$ -
40	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -	2025	\$ -	\$ -	\$ -
41	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -	2026	\$ -	\$ -	\$ -
42	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -	2027	\$ -	\$ -	\$ -
43	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -	2028	\$ -	\$ -	\$ -
44	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -	2029	\$ -	\$ -	\$ -
45	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -	2030	\$ -	\$ -	\$ -

- Notes:**
- (A) See WP A-5 (Act Depreciation Rate).
  - (B) This rate will reflect any future KCC approved depreciation rates.
  - (C) Projects constructed by SEPC on behalf of Third Parties that have been completed and whose costs are in the KCC Annual Report should be entered on this page. If a project is completed in phases over multiple years, that project should be entered in sheet P-4 until the entire project is completed and reported in the Annual Report.
  - (D) Third Party Projects with incentives granted by FERC should be included in Sheet A-9 as well as on this sheet.
  - (E) Accumulated Depreciation will be brought forward from the prior year for each project.



**Sunflower Electric Power Corporation (SEPC)**  
**Administrative & General Expense**  
**For the 12 months ended - December 31, 2013**

Line No.	Description	Source	Annual Expense	Allocation		Allocated to Transmission
				Factor	Rate	
1	Administrative & General Expense	Pg.36-1,L31, Col. b	\$ 11,872,139	WS	24.7829%	\$ 2,942,263
2	Less: General Advertising Costs		31,472	WS	24.7829%	7,800
3	Less: Regulatory Commission Expenses		185,768	WS	24.7829%	46,039
4	Less: Corporate Visibility Expenses		-	WS	24.7829%	-
5	Less: Misc Nuclear Expenses ( included in Account 930.2)		-	WS	24.7829%	-
6	Less: Experimental & Gen. Research Exp.		-	WS	24.7829%	-
7	Less: Industry Association Dues		168,285	WS	24.7829%	41,706
8	Subtotal		\$ 11,486,614			\$ 2,846,719
9	Plus Safety Advertising		-	WS	24.7829%	\$ -
10	Plus Association Dues Directly Related to Transmission		-	DA	100.0000%	\$ -
11	Plus: General Advertising:					
12	Transmission Facilities Sitting	\$ -				
13	Transmission Vegetation Management	-				
14	Transmission Reliability	-				
15	Total Advertising for Transmission		\$ -	DA	100.0000%	\$ -
16	Plus: Transmission Specific Research & Experimental					
17	Project #1	\$ -				
18	Project #2	-				
19	Project #3	-				
20	Total Research & Experimental Expenses		\$ -	DA	100.0000%	\$ -
21	Plus Transmission Related Reg. Comm. Exp.					
22	Formula Rate	\$ 248,646		DA	100.0000%	\$ 248,646
23	Other-Specifically Assignable to Transmission	-		DA	100.0000%	-
24	KCC Assessment	57,676		DA	100.0000%	57,676
25	Total Transmission Regulatory Expense		\$ 306,322			\$ 306,322
26	Plus: Corporate Visibility Expenses:					
27	Regulatory	\$ -				
28	Reporting	-				
29	Compliance	-				
30	Shareholder Communications	-				
31	Total Corporate Visibility Expenses		\$ -	WS	24.78%	\$ -
32	Total A&G Expense		\$ 11,792,936			\$ 3,153,041

None of the following expenses shall be recovered directly or indirectly through the formula rate:

- A. Industry association dues (e.g. , EEI, NRECA, KEC and EPRI).
- B. The following charges to Account 930.2: nuclear power research expenses, miscellaneous general expenses related to a Nuclear Generating Station; Nuclear Energy Institute fees, assessments and other costs; and any other nuclear-related expenses.
- C. Other experimental and general research expenditures (other than those related to transmission which shall be directly assigned to transmission).
- D. Expenses to Maintain Corporate Visibility (except such costs related to regulatory, reporting, compliance, and shareholder communications).
- E. All regulatory Commission expenses, except for FERC and/or KCC transmission-related dockets, which shall be directly assigned to transmission. Transmission-related dockets shall not include transmission-related rulemakings or notices of inquiry proceedings, except those related to siting or reliability.

**Sunflower Electric Power Corporation (SEPC)  
13 Month Average Balance and BOY-EOY Average Balances**

**I. Plant Additions & Accumulated Depreciation Balances**

Source: SEPC Financial Records. BOY and EOY totals may be found on Pgs. 10 & 11 of SEPC's KCC Annual Report

Line No.	Gross Plant (Note 1) (Note 2)													
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
1	Production-Steam	\$ 506,062,894	\$ 506,062,894	\$ 506,062,894	\$ 506,062,894	\$ 506,062,894	\$ 506,062,894	\$ 506,062,894	\$ 505,785,829	\$ 505,785,829	\$ 505,851,436	\$ 505,851,436	\$ 506,050,343	\$ 505,970,505
2	Production-Other	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,455,903	18,622,538	18,468,721
3	Trans.(Excl. Cap. Lease)	121,454,257	121,454,257	121,454,257	121,454,257	121,454,257	121,451,358	121,457,595	121,523,118	121,523,119	121,551,763	121,636,607	121,779,747	121,523,866
4	Trans. Capital Leases	18,646,095	18,585,563	18,525,031	18,464,500	18,403,968	18,343,436	18,282,905	18,222,373	18,161,841	18,101,309	18,040,778	22,047,606	18,906,767
5	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Plant	41,034,818	41,034,818	41,034,818	41,065,550	41,065,674	41,294,782	41,295,048	41,298,305	41,296,450	42,021,718	42,120,939	42,150,770	41,490,444
7	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total	\$ 705,653,967	\$ 705,593,435	\$ 705,532,903	\$ 705,503,104	\$ 705,442,696	\$ 705,608,373	\$ 705,554,345	\$ 705,285,528	\$ 705,223,142	\$ 705,982,129	\$ 706,105,663	\$ 710,285,462	\$ 706,360,303
9	Transmission (Excludes Capital Leases) 12 month average December, 2012 to November, 2013													
10	Trans. Oper Leases	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096	\$ 17,653,096

Source: SEPC Financial Records. BOY and EOY totals may be found on Pg. 38 of SEPC's KCC Annual Report

Line No.	Accumulated Depreciation and Amortization (Note 1) (Note 2)													
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
11	Production-Steam	\$ 326,678,333	\$ 327,312,489	\$ 327,946,646	\$ 328,580,803	\$ 329,214,959	\$ 329,849,116	\$ 330,483,272	\$ 330,891,707	\$ 331,524,247	\$ 332,157,130	\$ 332,789,785	\$ 333,422,440	\$ 333,940,087
12	Production-Other	13,702,074	13,721,334	13,740,593	13,759,853	13,779,112	13,798,372	13,817,631	13,836,891	13,856,150	13,875,410	13,894,669	13,913,929	13,828,822
13	Trans.(Excl. Cap. Lease)	76,762,282	76,932,886	77,103,489	77,274,093	77,444,697	77,612,401	77,775,459	77,933,873	78,104,631	78,275,564	78,447,073	78,589,893	77,726,065
14	Trans. Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
16	General Plant	15,754,711	15,906,646	16,058,581	16,196,106	16,348,200	16,498,970	16,612,462	16,757,304	16,898,086	17,051,210	17,205,857	17,357,175	16,637,132
17	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total	432,897,400	433,873,355	434,849,309	435,810,855	436,786,968	437,758,859	438,688,824	439,419,775	440,383,114	441,359,314	442,337,384	443,283,437	438,560,558
19	Trans. Oper Leases	\$ 205,641	\$ 222,394	\$ 239,148	\$ 255,901	\$ 272,654	\$ 289,408	\$ 306,161	\$ 324,054	\$ 341,947	\$ 359,840	\$ 377,733	\$ 395,626	\$ 308,002

Line No.	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)													
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
20	Production-Steam	\$ 179,384,561	\$ 178,750,405	\$ 178,116,248	\$ 177,482,091	\$ 176,847,935	\$ 176,213,778	\$ 175,579,622	\$ 174,894,122	\$ 174,261,582	\$ 173,694,306	\$ 173,061,651	\$ 172,428,996	\$ 172,110,256
21	Production-Other	4,753,829	4,734,569	4,715,310	4,696,050	4,676,791	4,657,531	4,638,272	4,619,012	4,599,753	4,580,493	4,561,234	4,541,974	4,543,871
22	Trans.(Excl. Cap. Lease)	44,691,975	44,521,371	44,350,768	44,180,164	44,009,560	43,838,957	43,682,136	43,589,245	43,418,488	43,276,199	43,189,534	43,189,854	43,433,168
23	Trans. Capital Leases	18,646,095	18,585,563	18,525,031	18,464,500	18,403,968	18,343,436	18,282,905	18,222,373	18,161,841	18,101,309	18,040,778	22,047,606	21,962,569
24	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
25	General Plant	25,280,107	25,128,172	24,976,237	24,869,444	24,717,474	24,795,812	24,682,586	24,541,001	24,398,364	24,970,508	24,915,082	24,793,595	25,024,676
26	Intangible & Other	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Total	\$ 272,756,567	\$ 271,720,080	\$ 270,683,594	\$ 269,692,249	\$ 268,655,728	\$ 267,849,514	\$ 266,865,521	\$ 265,865,753	\$ 264,840,028	\$ 264,622,815	\$ 263,768,279	\$ 267,002,025	\$ 267,074,540
28	Trans. Oper Leases	\$ 17,447,455	\$ 17,430,702	\$ 17,413,948	\$ 17,397,195	\$ 17,380,442	\$ 17,363,688	\$ 17,346,935	\$ 17,329,042	\$ 17,311,149	\$ 17,293,256	\$ 17,275,363	\$ 17,257,470	\$ 17,239,576

Line No.	Construction Work in Progress (Note 1)													
	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
29	Production	\$ 41,123	\$ 41,123	\$ 41,123	\$ 111,283	\$ 192,559	\$ 234,271	\$ 241,467	\$ 249,898	\$ 255,741	\$ 359,133	\$ 365,412	\$ 376,224	\$ 540,987
30	Transmission	447,486	746,567	794,821	854,234	909,814	1,202,593	1,228,942	891,560	965,224	970,269	2,135,193	2,831,767	3,338,145
31	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
32	General Plant	263,111	-	-	-	590	2,582	3,350	3,350	4,694	13,329	37,499	44,754	77,702
33	Total	\$ 751,720	\$ 787,690	\$ 835,944	\$ 965,517	\$ 1,102,963	\$ 1,439,446	\$ 1,473,759	\$ 1,144,808	\$ 1,225,659	\$ 1,342,731	\$ 2,538,104	\$ 3,252,745	\$ 3,956,834

**Notes:** 1. When calculating the "Actual Gross Revenue Requirement", use the actual 13 month account balances for the year being true-up.  
2. For Capital Leases, the Plant-in-Service values are reduced as principal is paid off. No depreciation/amortization expense is recorded as it is included in the lease payment; and no reserves for depreciation are accumulated.

**Sunflower Electric Power Corporation (SEPC)  
13 Month Average Balance and BOY-EOY Average Balances**

**II. Adjustments to Rate Base**

		EOY Balance 2012	EOY Balance 2013	Average Balance	100% Non-Trans Related	100% Trans. Related	Plant Related	Labor Related
34	<b>Reserve Funds (Non-Escrowed) (Note A)</b>							
35	Account 228.2 -Reserve for Inj. & Damages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36		\$ -	\$ -	\$ -	-	-	-	-
37	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38								
39								24.783%
40							22.753%	
41						100.000%		
42	Allocated to Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Each non-escrowed reserve fund will be allocated based on Non-transmission, 100% Transmission, Plant Allocator, or Wages & Salary Allocator, as appropriate.

	2012 Dec	2013 Jan	2013 Feb	2013 Mar	2013 Apr	2013 May	2013 Jun	2013 Jul	2013 Aug	2013 Sep	2013 Oct	2013 Nov	2013 Dec	13 Months Avg Balance
43	<b>Unamortized Abandoned Trans. Pt.</b>													
44	Account 182.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45														
46	<b>CWIP Regulatory Liability for Transmission</b>													
47	Account 254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48														
49	<b>Land Held for Future Use</b>													
50	Trans. Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**III. Working Capital -Material & Supplies, Stores Expense and Prepayments**

Source: SEPC's Annual KCC Report and Corporate Records

	EOY Balance 2012	EOY Balance 2013	Average Balance	
51	<b>Material &amp; Supplies</b>			
52	Pg. 16, Col. b	Pg. 16, Col. c		
52	Fuel Stocks	\$ 5,285,956	\$ 4,524,848	\$ 4,905,402
53	Production O&M	7,935,093	7,574,282	7,754,688
54	Transmission O&M	962,726	541,441	752,084
55	Distribution O&M	-	-	-
56	Prod. Construction	-	-	-
57	Trans. Construction	-	-	-
58	Dist. Construction	-	-	-
59	Total Material & Supplies	\$ 14,183,775	\$ 12,640,571	\$ 13,412,173

	EOY Balance 2012	EOY Balance 2013	Average Balance	
60	<b>Stores Expense</b>			
61	Pg.16, L8,Col.b	Pg.16, L8,Col.c		
61	Total Stores Expense	\$ -	\$ -	\$ -

	EOY Balance 2012	EOY Balance 2013	Average Balance	
62	<b>Prepayments</b>			
63	Prepayments	\$ 1,438,703	\$ 1,954,840	\$ 1,696,772
64				
65	Total Prepayments	\$ 1,438,703	\$ 1,954,840	\$ 1,696,772

**Sunflower Electric Power Corporation (SEPC)  
True-up Adjustment and Timeline**

**Timeline**

<u>Step</u>	<u>Month</u>	<u>Year</u>	<u>Action</u>	
1		Year 0	2014	SEPC populates the formula rate using projected costs for Year 1
2		Year 0	2014	Post results of Step 1
3	Jan	Year 1	2015	Results of Step 2 go into effect.
4	Sept	Year 1	2015	SEPC populates the formula rate using projected costs for Year 2
5	Sept	Year 1	2015	Post results of Step 4
6	Jan	Year 2	2016	Results of Step 5 go into effect.
7	Jun	Year 2	2016	SEPC populates the formula rate using actual costs for Year 1
8	Jun	Year 2	2016	Calculate the difference between the formula rate calculated in Step 7 and Step 1
9	Jun	Year 2	2016	Post results from Step 7 and Step 8
10	Sept	Year 2	2016	SEPC populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1
11	Sept	Year 2	2016	Post results of Step 10
12	Jan	Year 3	2017	Results of Step 11 go into effect.

**Reconciliation details for 2013**

	<u>Base Plan</u>	<u>Balance Portfolio</u>	<u>ITP / Priority Project 1</u>	<u>ITP / Priority Project 2</u>	<u>Sponsored</u>	<u>Third Party</u>	<u>Zonal Rev Req</u>	<u>Total Rev. Req.</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Actual Revenue Requirements from Step 7	\$ 3,592,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,788,658	\$ 23,380,972
2 Projected Revenue Requirements from Step 1 (Note C)	3,592,314	-	-	-	-	-	19,788,658	23,380,972
3 True-up Amount (before interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)  
True-up Adjustment and Timeline**

- 4 Jun Year 2 Post results from Step 7 and Step 8
- 5 Sept Year 2 SEPC populates the formula rate using projected costs for Year 3, including true-up adjustment for Year 1

**Interest Calculation**

<u>Short term Interest Rate (Notes A and F)</u>		<u>Avg. Ann. Short Term Int.</u>
6	Other Interest Exp.(Notes, p.117) (Note A)	
7	Notes Payable (Acct. 231-daily balances (Note A)	
8	No. of Months	12
9	Annual Short-term Int Rate L6 / L7	0.0000%
<u>FERC Quarterly Interest Rate</u>		
10	Qtr 3 (Previous Year)	3.2500%
11	Qtr 4 (Previous Year)	3.2500%
12	Qtr 1 (Current Year)	3.2500%
13	Qtr 2 (Current Year)	3.2500%
14	Average of the last 4 quarters Sum(L10:L13) / 4	3.2500%
15	Interest Rate Used for True-up adjustment (Note B)	3.2500%

	<u>Base Plan</u> (1)	<u>Balance Portfolio</u> (2)	<u>ITP / Priority Project 1</u> (3)	<u>ITP / Priority Project 2</u> (4)	<u>Sponsored</u> (5)	<u>Third Party</u> (6)	<u>Zonal Rev Req</u> (7)	<u>Total Rev. Req.</u> (8)
16 True-Up Amount (line 8c) (Note D)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Interest on True-up Amount ([Avg. Interest Rate / 12 months]*24 mo.)	-	-	-	-	-	-	-	-
18 <b>True-up Adjustment (Note E)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Notes:**

- A The short term interest rate is based on a 12 month rate ending June of the year in which the Annual Update is prepared, with denominator calculated using daily balances and the numerator based on Form 3Q.
- B Use the lower of L9 and L14 if the True-up Amount (L16) is greater than or equal to zero. Use L14 if the True-up amount (L16) is less than zero.
- C Enter the Projected Revenue Requirement for the Actual period without a true-up adjustment plus any adjustments, either positive or negative, resulting from corrections of prior years. For 2013 and 2014, set this equal to L2
- D If the annual update is for a partial year, not 12 months, then the amount on L16 shall be prorated to represent the number of months in the partial year.
- E If the annual update is for a partial year, monthly interest will be multiplied by 18 plus one-half of the months in the partial year.
- F The numerator and denominator of the short-term interest rate calculation will reflect consistent debt components.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

Line	Description	Source	Total System	Development of Applicable Carrying Charges						
				Base Plan Projects	Balanced Portfolio	ITP Priority #1 Projects	ITP Priority #2 Projects	Sponsored Projects	Third Party Projects	
1	Transmission Gross Plant in Service (excludes leases)	Projected Gross Rev Req L3 - L4	\$ 121,418,784							
2	Transmission Net Plant in Service (excludes leases)	Projected Gross Rev Req L21 - L22	\$ 42,206,219							
3	Plus: Net Plant Attributable to Capital Lease Projects	P-1 (Trans Plant), L187	\$ 20,556,716							
4	Plus: Net Plant Attributable to Operating Lease Projects	P-1 (Trans Plant), L218	\$ 16,900,790							
5	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-							
6	Adjusted Net Plant for O&M and Other Taxes	L2 + L3 + L4 - L5	\$ 79,663,726							
7	Transmission O&M (includes allocation of A&G)	Projected Gross Rev Req L65 - L64	\$ 10,924,020							
8	Percent of Net Plant	L7 / L6	13.71%							
9	Other Taxes	Projected Gross Rev Req L85	\$ 91							
10	Percent of Net Plant	L9 / L6	0.00%							
11	General & Intangible Plant Allocation									
12	Depreciation	Projected Gross Rev Req L71 + L72	\$ 495,685							
13	Return	Projected Gross Rev Req ((L24 + L25) / L26) * L88	467,539							
14	Total	L10 + L11	\$ 963,224							
15	Percent of Net Plant	L12 / L6	1.21%							
16	Return (New Facilities)	Actual Gross Rev Req L173 * L163 - A-5 (Act Depreciation Rate) L30	8.72%							
17	True-Up Adjustment	TU (True-Up), Pg 1, L18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	As a Percent of Actual Projects Revenue	L17 / Line T1, Col. o below		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note (A): For some Special Projects, constructed on behalf of others, Sunflower may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on Sunflower's books. No such projects are projected through 2014.



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Sunflower Owned)**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Actual Accum Depr. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)	Depreciation Rate (WP A-5)	Projected Added Accum. Depr. 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
19	<b>Actual Sunflower Owned Base Plan Projects (Inputs from Worksheet A-7)</b>												
20	256	Johnson to Pioneer 115kV Line	AUG-10	\$ 3,117,703	\$ 173,618	\$ 2,944,085	1.68%	\$ 78,697	\$ 2,865,388	\$ 392,921	\$ 3	8.72%	\$ 34,646
21	30234	Johnson Corner Capacitor Bank #1	MAY-12	\$ 363,269	\$ 9,699	\$ 353,570	1.68%	\$ 9,170	\$ 344,400	\$ 47,226	\$ -	8.72%	\$ 4,164
22	30235	Johnson Corner Capacitor Bank #2	MAY-12	\$ 263,647	\$ 7,040	\$ 256,607	1.68%	\$ 6,655	\$ 249,952	\$ 34,275	\$ -	8.72%	\$ 3,022
23													
24	<b>Total of Actual Base Plan Projects</b>			\$ 3,744,619	\$ 190,356	\$ 3,554,263		\$ 94,522	\$ 3,459,741	\$ 474,422	\$ 3		\$ 41,832
25													
26													
27				<b>13 mo. Avg.</b>				<b>13 mo. Avg.</b>					
28	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<u>Plant in Service 2015</u>				<u>Projected Accum Depr</u>	<u>Projected Net Plant</u>	<u>O&amp;M Expenses</u>	<u>Other Taxes</u>	<u>Non-Incentive Return</u>	<u>General Plant Allocation</u>
29				(WP P-4)			(WP P-4)	(a - e)	(f * L8)	(f * L10)	(L16)	(f * L15)	
30	<b>Projected Sunflower Owned Base Plan Projects (Inputs from Worksheet P-4)</b>												
31	0	0	0	\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
32	0	0	0	\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
33	0	0	0	\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
34	0	0	0	\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
35	0	0		\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
36	0	0		\$ -			\$ -	\$ -	\$ -	\$ -		8.72%	\$ -
37													
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>			\$ -			\$ -	\$ -	\$ -	\$ -			\$ -
39													
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>			\$ 3,744,619			\$ 94,522	\$ 3,459,741	\$ 474,422	\$ 3			\$ 41,832

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Sunflower Owned) (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
19	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
20	256	Johnson to Pioneer 115kV Line	0.00%		\$ 249,874	\$ 52,465	\$ 729,908	\$ -	\$ 729,908	25.47%
21	30234	Johnson Corner Capacitor Bank #1	0.00%		\$ 30,033	\$ 6,113	\$ 87,536	\$ -	\$ 87,536	25.42%
22	30235	Johnson Corner Capacitor Bank #2	0.00%		\$ 21,797	\$ 4,437	\$ 63,531	\$ -	\$ 63,531	25.42%
23										
24	<b>Total of Actual Base Plan Projects</b>				\$ 301,704	\$ 63,014	\$ 880,975	\$ -	\$ 880,975	25.46%
25										
26										
27			<u>Weighted Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
28	<u>Project ID</u>	<u>Project Description</u>	(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
29										
30	<b>Projected projects (Inputs from Worksheet P-4)</b>									
31	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
32	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
33	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
34	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
35	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
36			0.00%		\$ -		\$ -		\$ -	
37										
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>				\$ -	\$ -	\$ -		\$ -	
39										
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>				\$ 301,704	\$ 63,014	\$ 880,975		\$ 880,975	25.46%

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Capital Leases)**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Actual Accum Amor. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)		Projected Accum. Amort. (13 mo. Avg for 2015)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)		General Plant Allocation (f * L15)
41	<b>Actual Capital Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
42	899	Holcomb to Fletcher 115kV Line (Wheatland)	NOV-13	\$ 4,091,866	\$ 49,012	\$ 4,042,854		\$ -	\$ 4,091,866	\$ 561,104	\$ 5		\$ 49,475
43	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
44	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
45													
46	<b>Total of Capital Lease Actual Base Plan Projects</b>			\$ 4,091,866	\$ 49,012	\$ 4,042,854		\$ -	\$ 4,091,866	\$ 561,104	\$ 5		\$ 49,475
47													
48													
49	<b>Projected Capital Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
50	Project ID	Project Description	In Service Date	13 mo. Avg. Plant in Service 2015 (WP P-4)				13 mo. Avg. Projected Accum. Amort. (WP P-4)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)		General Plant Allocation (f * L15)
51													
52	0	0	Apr-13	\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
53	0	0		\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
54	0	0		\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
55													
56	<b>Total of Projected Capital Lease Base Plan Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
57	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>			\$ 4,091,866				\$ -	\$ 4,091,866	\$ 561,104	\$ 5		\$ 49,475

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Capital Leases) (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
					<b>2015 Lease Payments</b>		<b>Rev. Req w/o True-up</b> (g+h+j+m)	<b>True-up Adjustment</b> (o * L18)	<b>Adj. Revenue Requirement</b> (o + p)	<b>Eff. Carrying Charge Rate (D)</b> (q / f)
41	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
42	899	Holcomb to Fletcher 115kV Line (Wheatland)			\$ 195,546		\$ 806,130	\$ -	\$ 806,130	19.70%
43	0	0			\$ -		\$ -	\$ -	\$ -	
44	0	0			\$ -		\$ -	\$ -	\$ -	
45										
46	<b>Total of Capital Lease Actual Base Plan Projects</b>				\$ 195,546		\$ 806,130	\$ -	\$ 806,130	19.70%
47										
48										
49										
50	<u>Project ID</u>	<u>Project Description</u>			<b>2015 Lease Payments</b>		<b>Rev. Req w/o True-up</b>	<b>True-up Adjustment</b>	<b>Adj. Revenue Requirement</b>	<b>Eff. Carrying Charge Rate (D)</b>
51					(P-4)		(g+h+j+m)	N.A.	(o + p)	(q / f)
52	<b>Projected projects (Inputs from Worksheet P-4)</b>									
53	0	0			\$ -		\$ -		\$ -	
54	0	0			\$ -		\$ -		\$ -	
55	0	0			\$ -		\$ -		\$ -	
56										
57	<b>Total of Projected Capital Lease Base Plan Projects</b>				\$ -		\$ -		\$ -	
58										
59	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>				\$ 195,546		\$ 806,130		\$ 806,130	19.70%

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Operating Leases )**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/13 (WP A-7)	(b) Actual Accum Amor.@ 12/13 (WP A-7)	(c) Actual Net Plant @ 12/13 (a - b)	(d)	(e) Projected Accum. Amort. (13 mo. Avg for )	(f) Projected Net Plant (a - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i)	(j) General Plant Allocation (f * L15)
60	<b>Actual Operating Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
61	166	Holcomb to Plymell 115kV (MKEC)	JUN-12	\$ 3,400,999	\$ 59,778	\$ 3,341,221		\$ -	\$ 3,400,999	\$ 466,368	\$ 4		\$ 41,122
62	367	Plymell to Pioneer Tap 115kV (MKEC)	JUN-12	\$ 4,322,255	\$ 75,960	\$ 4,246,295		\$ -	\$ 4,322,255	\$ 592,696	\$ 5		\$ 52,261
63	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
64													
65	<b>Total of Operating Lease Actual Base Plan Projects</b>			\$ 7,723,254	\$ 135,738	\$ 7,587,516		\$ -	\$ 7,723,254	\$ 1,059,064	\$ 9		\$ 93,383
66													
67													
68													
69	<b>Project ID</b>	<b>Project Description</b>	<b>In Service Date</b>	<b>13 mo. Avg. Plant in Service 2015</b> (WP P-4)				<b>13 mo. Avg. Projected Accum Depr</b> (WP P-4)	<b>Projected Net Plant</b> (a - e)	<b>O&amp;M Expenses</b> (f * L8)	<b>Other Taxes</b> (f * L10)		<b>General Plant Allocation</b> (f * L15)
70													
71	<b>Projected Operating Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
72	0	0	Jan-00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
73	0	0	Jan-00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
74	0	0		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
75													
76	<b>Total of Operating Lease Projected Base Plan Projects</b>			\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
77													
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>			\$ 7,723,254			\$ -	\$ 7,723,254	\$ 1,059,064	\$ 9			\$ 93,383

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Operating Leases) (continued)**

Line	Project ID	Project Description	(k)	(l)	(m) 2015 Lease Payments	(n)	(o) Rev. Req w/o True-up (g+h+j+m)	(p) True-up Adjustment (o * L18)	(q) Adj. Revenue Requirement (o + p)	(r) Eff. Carrying Charge Rate (D) (q / f)
60	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
61	166	Holcomb to Plymell 115kV (MKEC)			\$ 711,400		\$ 1,218,894	\$ -	\$ 1,218,894	35.84%
62	367	Plymell to Pioneer Tap 115kV (MKEC)			\$ 904,094		\$ 1,549,056	\$ -	\$ 1,549,056	35.84%
63	0	0			\$ -		\$ -	\$ -	\$ -	
64										
65	<b>Total of Operating Lease Actual Base Plan Projects</b>				\$ 1,615,494		\$ 2,767,950	\$ -	\$ 2,767,950	35.84%
66										
67										
68										
69	<b>Project ID</b>	<b>Project Description</b>			<b>2015 Lease Payments</b>		<b>Rev. Req w/o True-up</b>	<b>True-up Adjustment</b>	<b>Adj. Revenue Requirement</b>	<b>Eff. Carrying Charge Rate (D)</b>
70					(P-4)	(g+h+j+m)	N.A.	(o + p)	(q / f)	
71	<b>Projected projects (Inputs from Worksheet P-4)</b>									
72	0	0			\$ -	\$ -	\$ -	\$ -	\$ -	
73	0	0			\$ -	\$ -	\$ -	\$ -	\$ -	
74					\$ -	\$ -	\$ -	\$ -	\$ -	
75										
76	<b>Total of Operating Lease Projected Base Plan Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
77										
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>				\$ 1,615,494	\$ 2,767,950	\$ 2,767,950	\$ 2,767,950	35.84%	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Balanced Portfolio Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Accum Depr. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>												
80	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
81	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
82	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
83													
84	<b>Total of Actual Balanced Portfolio Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
85													
86													
87			In Service Date	13 mo. Avg. Plant in Service 2015 (WP P-4)				13 mo. Avg. Projected Accum Depr (WP P-4)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
88	<u>Project ID</u>	<u>Project Description</u>											
89	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>												
91	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
92	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
93	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
94													
95	<b>Total of Projected Balanced Portfolio Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
96													
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Balanced Portfolio Projects (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>									
80	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
81	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
82	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
83										
84	<b>Total of Actual Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
85										
86										
87										
88	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
89			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
90	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>									
91	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
92	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
93	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
94										
95	<b>Total of Projected Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -		\$ -	
96										
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 1 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP1 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP1 project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Accum Depr. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5 * (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>												
99	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
100	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
101	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
102													
103	<b>Total of Actual ITP/Priority 1 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
104													
105													
106													
107	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	<b>13 mo. Avg. Plant in Service 2015 (WP P-4)</b>				<b>13 mo. Avg. Projected Accum Depr (WP P-4)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>	<b>Non-Incentive Return (L16)</b>	<b>General Plant Allocation (f * L15)</b>
108													
109	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>												
110	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
111	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
112	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
113													
114	<b>Total of Projected ITP/Priority 1 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
115													
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 1 Projects (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>									
99	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
100	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
101	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
102										
103	<b>Total of Actual ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
104										
105										
106										
107	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
108			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
109	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>									
110	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
111	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
112	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
113										
114	<b>Total of Projected ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -		\$ -	
115										
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 2 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP2 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP2 project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Accum Depr. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5* (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>												
118	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
119	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
120	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
121													
122	<b>Total of Actual ITP/Priority 2 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
123													
124													
125			In Service Date	<b>13 mo. Avg. Plant in Service 2015 (WP P-4)</b>				<b>13 mo. Avg. Projected Accum Depr (WP P-4)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>	<b>Non-Incentive Return (L16)</b>	<b>General Plant Allocation (f * L15)</b>
126	<u>Project ID</u>	<u>Project Description</u>											
127													
128	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>												
129	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
130	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
131	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	8.72%	\$ -
132													
133	<b>Total of Projected ITP/Priority 2 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
134													
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 2 Projects (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>									
118	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
119	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
120	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
121										
122	<b>Total of Actual ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
123										
124										
125										
126	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
127			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
128	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>									
129	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
130	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
131	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
132										
133	<b>Total of Projected ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -		\$ -	
134										
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

Line	Description	Source	Total System	Development of Applicable Carrying Charges						
				Base Plan Projects	Balanced Portfolio	ITP Priority #1 Projects	ITP Priority #2 Projects	Sponsored Projects	Third Party Projects	
1	Transmission Gross Plant in Service (excludes leases)	Projected Gross Rev Req L3 - L4	\$ 121,418,784							
2	Transmission Net Plant in Service (excludes leases)	Projected Gross Rev Req L21 - L22	\$ 42,206,219							
3	Plus: Net Plant Attributable to Capital Lease Projects	P-1 (Trans Plant), L187	\$ 20,556,716							
4	Plus: Net Plant Attributable to Operating Lease Projects	P-1 (Trans Plant), L218	\$ 16,900,790							
5	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	-							
6	Adjusted Net Plant for O&M and Other Taxes	L2 + L3 + L4 - L5	\$ 79,663,726							
7	Transmission O&M (includes allocation of A&G)	Projected Gross Rev Req L65 - L64	\$ 10,924,020							
8	Percent of Net Plant	L7 / L6	13.71%							
9	Other Taxes	Projected Gross Rev Req L85	\$ 91							
10	Percent of Net Plant	L9 / L6	0.00%							
11	General & Intangible Plant Allocation									
12	Depreciation	Projected Gross Rev Req L71 + L72	\$ 495,685							
13	Return	Projected Gross Rev Req ((L24 + L25) / L26) * L88	1,097,137							
14	Total	L10 + L11	\$ 1,592,822							
15	Percent of Net Plant	L12 / L6	2.00%							
16	Return (New Facilities)	Actual Gross Rev Req L173 * L163 - A-5 (Act Depreciation Rate) L30	23.29%							
17	True-Up Adjustment	TU (True-Up), Pg 1, L18		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	As a Percent of Actual Projects Revenue	L17 / Line T1, Col. o below		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note (A): For some Special Projects, constructed on behalf of others, Sunflower may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on Sunflower's books. No such projects are projected through 2014.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Sunflower Owned)**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/13 (WP A-7)	(b) Actual Accum Depr. @ 12/13 (WP A-7)	(c) Actual Net Plant @ 12/13 (a - b)	(d) Depreciation Rate (WP A-5)	(e) Projected Added Accum. Depr. 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i) Non-Incentive Return (L16)	(j) General Plant Allocation (f * L15)
19	<b>Actual Sunflower Owned Base Plan Projects (Inputs from Worksheet A-7)</b>												
20	256	Johnson to Pioneer 115kV Line	AUG-10	\$ 3,117,703	\$ 173,618	\$ 2,944,085	1.68%	\$ 78,697	\$ 2,865,388	\$ 392,921	\$ 3	23.29%	\$ 57,292
21	30234	Johnson Corner Capacitor Bank #1	MAY-12	\$ 363,269	\$ 9,699	\$ 353,570	1.68%	\$ 9,170	\$ 344,400	\$ 47,226	\$ -	23.29%	\$ 6,886
22	30235	Johnson Corner Capacitor Bank #2	MAY-12	\$ 263,647	\$ 7,040	\$ 256,607	1.68%	\$ 6,655	\$ 249,952	\$ 34,275	\$ -	23.29%	\$ 4,998
23													
24	<b>Total of Actual Base Plan Projects</b>			\$ 3,744,619	\$ 190,356	\$ 3,554,263		\$ 94,522	\$ 3,459,741	\$ 474,422	\$ 3		\$ 69,175
25													
26													
27													
28	Project ID	Project Description	In Service Date	13 mo. Avg. Plant in Service 2015 (WP P-4)				13 mo. Avg. Projected Accum Depr (WP P-4)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
29	<b>Projected Sunflower Owned Base Plan Projects (Inputs from Worksheet P-4)</b>												
31	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
32	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
33	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
34	0	0	0	\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
35	0	0		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
36	0	0		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
37													
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
39													
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>			\$ 3,744,619				\$ 94,522	\$ 3,459,741	\$ 474,422	\$ 3		\$ 69,175

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Sunflower Owned) (continued)**

Line	Project ID	Project Description	(k) Return Adder (A-9 as applicable)	(l)	(m) Total Return (f*i)+(f*k)	(n) Projected Depr Expense (a * d)	(o) Rev. Req w/o True-up (g+h+j+m+n)	(p) True-up Adjustment (o * L18)	(q) Adj. Revenue Requirement (o + p)	(r) Eff. Carrying Charge Rate (D) (q / f)
19	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
20	256	Johnson to Pioneer 115kV Line	0.00%		\$ 667,448	\$ 52,465	\$ 1,170,128	\$ -	\$ 1,170,128	40.84%
21	30234	Johnson Corner Capacitor Bank #1	0.00%		\$ 80,223	\$ 6,113	\$ 140,448	\$ -	\$ 140,448	40.78%
22	30235	Johnson Corner Capacitor Bank #2	0.00%		\$ 58,223	\$ 4,437	\$ 101,932	\$ -	\$ 101,932	40.78%
23										
24	<b>Total of Actual Base Plan Projects</b>				\$ 805,894	\$ 63,014	\$ 1,412,508	\$ -	\$ 1,412,508	40.83%
25										
26										
27										
28	<b>Project ID</b>	<b>Project Description</b>	<b>Weighted Return Adder (P-1 as applicable)</b>		<b>Total Return (f*i)+(f*k)</b>	<b>Projected Depr Expense (P-4)</b>	<b>Rev. Req w/o True-up (g+h+j+m+n)</b>	<b>True-up Adjustment N.A.</b>	<b>Adj. Revenue Requirement (o + p)</b>	<b>Eff. Carrying Charge Rate (D) (q / f)</b>
29										
30	<b>Projected projects (Inputs from Worksheet P-4)</b>									
31	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
32	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
33	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
34	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
35	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
36			0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
37										
38	<b>Total of Projected Sunflower Owned Base Plan Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
39										
40	<b>Total Sunflower Owned Base Plan Projects (L27 + L38)</b>				\$ 805,894	\$ 63,014	\$ 1,412,508	\$ -	\$ 1,412,508	40.83%

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Capital Leases )**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/13 (WP A-7)	(b) Actual Accum Amor. @ 12/13 (WP A-7)	(c) Actual Net Plant @ 12/13 (a - b)	(d)	(e) Projected Accum. Amort. (13 mo. Avg for 2015)	(f) Projected Net Plant (a - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i)	(j) General Plant Allocation (f * L15)
41	<b>Actual Capital Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
42	899	Holcomb to Fletcher 115kV Line (Wheatland)	NOV-13	\$ 4,091,866	\$ 49,012	\$ 4,042,854		\$ -	\$ 4,091,866	\$ 561,104	\$ 5		\$ 81,814
43	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
44	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
45													
46	<b>Total of Capital Lease Actual Base Plan Projects</b>			\$ 4,091,866	\$ 49,012	\$ 4,042,854		\$ -	\$ 4,091,866	\$ 561,104	\$ 5		\$ 81,814
47													
48													
49	Project ID	Project Description	In Service Date	13 mo. Avg. Plant in Service 2015 (WP P-4)			13 mo. Avg. Projected Accum. Amort. (WP P-4)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)			General Plant Allocation (f * L15)
50	<b>Projected Capital Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
51													
52	0	0	Apr-13	\$ -			\$ -	\$ -	\$ -	\$ -			\$ -
53	0	0		\$ -			\$ -	\$ -	\$ -	\$ -			\$ -
54	0	0		\$ -			\$ -	\$ -	\$ -	\$ -			\$ -
55	<b>Total of Projected Capital Lease Base Plan Projects</b>			\$ -			\$ -	\$ -	\$ -	\$ -			\$ -
56													
57	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>			\$ 4,091,866			\$ -	\$ 4,091,866	\$ 561,104	\$ 5			\$ 81,814

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Capital Leases) (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k)	(l)	(m) <u>2015 Lease Payments</u>	(n)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
41	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
42	899	Holcomb to Fletcher 115kV Line (Wheatland)			\$ 195,546		\$ 838,469	\$ -	\$ 838,469	20.49%
43	0	0			\$ -		\$ -	\$ -	\$ -	
44	0	0			\$ -		\$ -	\$ -	\$ -	
45										
46	<b>Total of Capital Lease Actual Base Plan Projects</b>				\$ 195,546		\$ 838,469	\$ -	\$ 838,469	20.49%
47										
48										
49										
50	<u>Project ID</u>	<u>Project Description</u>			<u>2015 Lease Payments</u>		<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
51					(P-4)		(g+h+j+m)	N.A.	(o + p)	(q / f)
52	<b>Projected projects (Inputs from Worksheet P-4)</b>									
53	0	0			\$ -		\$ -		\$ -	
54	0	0			\$ -		\$ -		\$ -	
55	0	0			\$ -		\$ -		\$ -	
56										
57	<b>Total of Projected Capital Lease Base Plan Projects</b>				\$ -		\$ -		\$ -	
58										
59	<b>Total Capital Lease Base Plan Projects (L49 + L57)</b>				\$ 195,546		\$ 838,469		\$ 838,469	20.49%

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Operating Leases )**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/13 (WP A-7)	(b) Actual Accum Amor. @ 12/13 (WP A-7)	(c) Actual Net Plant @ 12/13 (a - b)	(d)	(e) Projected Accum. Amort. (13 mo. Avg for )	(f) Projected Net Plant (a - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i)	(j) General Plant Allocation (f * L15)
60	<b>Actual Operating Lease Base Plan Projects (Inputs from Worksheet A-7)</b>												
61	166	Holcomb to Plymell 115kV (MKEC)	JUN-12	\$ 3,400,999	\$ 59,778	\$ 3,341,221		\$ -	\$ 3,400,999	\$ 466,368	\$ 4		\$ 68,001
62	367	Plymell to Pioneer Tap 115kV (MKEC)	JUN-12	\$ 4,322,255	\$ 75,960	\$ 4,246,295		\$ -	\$ 4,322,255	\$ 592,696	\$ 5		\$ 86,421
63	0	0		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
64													
65	<b>Total of Operating Lease Actual Base Plan Projects</b>			\$ 7,723,254	\$ 135,738	\$ 7,587,516		\$ -	\$ 7,723,254	\$ 1,059,064	\$ 9		\$ 154,421
66													
67													
68													
69	<b>Project ID</b>	<b>Project Description</b>	<b>In Service Date</b>	<b>13 mo. Avg. Plant in Service 2015</b> (WP P-4)				<b>13 mo. Avg. Projected Accum Depr</b> (WP P-4)	<b>Projected Net Plant</b> (a - e)	<b>O&amp;M Expenses</b> (f * L8)	<b>Other Taxes</b> (f * L10)		<b>General Plant Allocation</b> (f * L15)
70													
71	<b>Projected Operating Lease Base Plan Projects (Inputs from Worksheet P-4)</b>												
72	0	0	Jan-00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
73	0	0	Jan-00	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
74	0	0		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
75													
76	<b>Total of Operating Lease Projected Base Plan Projects</b>			\$ -			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
77													
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>			\$ 7,723,254			\$ -	\$ 7,723,254	\$ 1,059,064	\$ 9			\$ 154,421



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Base Plan Projects (Operating Leases) (continued)**

Line	Project ID	Project Description	(k)	(l)	(m) 2015 Lease Payments	(n)	(o) Rev. Req w/o True-up (g+h+j+m)	(p) True-up Adjustment (o * L18)	(q) Adj. Revenue Requirement (o + p)	(r) Eff. Carrying Charge Rate (D) (q / f)
60	<b>Actual Projects (Inputs from Worksheet A-7)</b>									
61	166	Holcomb to Plymell 115kV (MKEC)			\$ 711,400		\$ 1,245,773	\$ -	\$ 1,245,773	36.63%
62	367	Plymell to Pioneer Tap 115kV (MKEC)			\$ 904,094		\$ 1,583,216	\$ -	\$ 1,583,216	36.63%
63	0	0			\$ -		\$ -	\$ -	\$ -	
64										
65	<b>Total of Operating Lease Actual Base Plan Projects</b>				\$ 1,615,494		\$ 2,828,988	\$ -	\$ 2,828,988	36.63%
66										
67										
68										
69	<b>Project ID</b>	<b>Project Description</b>			<b>2015 Lease Payments (P-4)</b>		<b>Rev. Req w/o True-up (g+h+j+m)</b>	<b>True-up Adjustment N.A.</b>	<b>Adj. Revenue Requirement (o + p)</b>	<b>Eff. Carrying Charge Rate (D) (q / f)</b>
70										
71	<b>Projected projects (Inputs from Worksheet P-4)</b>									
72	0	0			\$ -		\$ -		\$ -	
73	0	0			\$ -		\$ -		\$ -	
74					\$ -		\$ -		\$ -	
75										
76	<b>Total of Operating Lease Projected Base Plan Projects</b>				\$ -		\$ -		\$ -	
77										
78	<b>Total Operating Lease Base Plan Projects (L68 + L76)</b>				\$ 1,615,494		\$ 2,828,988		\$ 2,828,988	36.63%

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Balanced Portfolio Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any BPP project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each BPP project.

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	(a) <u>Plant in Service @ 12/13</u> (WP A-7)	(b) <u>Accum Depr. @ 12/13</u> (WP A-7)	(c) <u>Actual Net Plant @ 12/13</u> (a - b)	(d) <u>Depreciation Rate</u> (WP A-5)	(e) <u>Proj. Additional Accum Depr</u> 1.5 * (a * d)	(f) <u>Projected Net Plant</u> (a - b - e)	(g) <u>O&amp;M Expenses</u> (f * L8)	(h) <u>Other Taxes</u> (f * L10)	(i) <u>Non-Incentive Return</u> (L16)	(j) <u>General Plant Allocation</u> (f * L15)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>												
80	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
81	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
82	0	0		\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
83													
84	<b>Total of Actual Balanced Portfolio Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
85													
86													
87			<u>In Service Date</u>	<b>13 mo. Avg. Plant in Service 2015</b> (WP P-4)				<b>13 mo. Avg. Projected Accum Depr</b> (WP P-4)	<b>Projected Net Plant</b> (a - e)	<b>O&amp;M Expenses</b> (f * L8)	<b>Other Taxes</b> (f * L10)	<b>Non-Incentive Return</b> (L16)	<b>General Plant Allocation</b> (f * L15)
88	<u>Project ID</u>	<u>Project Description</u>											
89	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>												
91	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
92	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
93	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
94													
95	<b>Total of Projected Balanced Portfolio Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
96													
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**Balanced Portfolio Projects (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
79	<b>Actual Balanced Portfolio Projects (Inputs from Worksheet A-7)</b>									
80	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
81	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
82	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
83										
84	<b>Total of Actual Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
85										
86										
87										
88	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
89			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
90	<b>Projected Balanced Portfolio Projects (Input from Worksheet P-4)</b>									
91	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
92	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
93	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
94										
95	<b>Total of Projected Balanced Portfolio Projects</b>				\$ -	\$ -	\$ -		\$ -	
96										
97	<b>Total Balanced Portfolio Projects (L84 + L95)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 1 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP1 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP1 project.

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	<u>In Service Date</u>	(a) <u>Plant in Service @ 12/13</u> (WP A-7)	(b) <u>Accum Depr. @ 12/13</u> (WP A-7)	(c) <u>Actual Net Plant @ 12/13</u> (a - b)	(d) <u>Depreciation Rate</u> (WP A-5)	(e) <u>Proj. Additional Accum Depr</u> 1.5 * (a * d)	(f) <u>Projected Net Plant</u> (a - b - e)	(g) <u>O&amp;M Expenses</u> (f * L8)	(h) <u>Other Taxes</u> (f * L10)	(i) <u>Non-Incentive Return</u> (L16)	(j) <u>General Plant Allocation</u> (f * L15)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>												
99	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
100	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
101	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
102													
103	<b>Total of Actual ITP/Priority 1 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
104													
105													
106			<u>In Service Date</u>	<b>13 mo. Avg. Plant in Service 2015</b> (WP P-4)				<b>13 mo. Avg. Projected Accum Depr</b> (WP P-4)	<b>Projected Net Plant</b> (a - e)	<b>O&amp;M Expenses</b> (f * L8)	<b>Other Taxes</b> (f * L10)	<b>Non-Incentive Return</b> (L16)	<b>General Plant Allocation</b> (f * L15)
107	<u>Project ID</u>	<u>Project Description</u>											
108	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>												
110	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
111	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
112	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
113													
114	<b>Total of Projected ITP/Priority 1 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
115													
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 1 Projects (continued)**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
98	<b>Actual ITP/Priority 1 Projects (Inputs from Worksheet A-7)</b>									
99	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
100	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
101	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
102										
103	<b>Total of Actual ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
104										
105										
106										
107	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
108			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
109	<b>Projected ITP/Priority 1 Projects (Inputs from Worksheet P-4)</b>									
110	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
111	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
112	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
113										
114	<b>Total of Projected ITP/Priority 1 Projects</b>				\$ -	\$ -	\$ -		\$ -	
115										
116	<b>Total ITP/Priority 1 Projects (L103 + L114)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 2 Projects**

Note A: All line references are to page 1 of this worksheet.

Note B: To be completed with any ITP2 project approved by the Southwest Power Pool.

Note C: This tab shows the amount in column s that SPP is required to recover for each ITP2 project.

Line	Project ID	Project Description	In Service Date	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Plant in Service @ 12/13 (WP A-7)	Accum Depr. @ 12/13 (WP A-7)	Actual Net Plant @ 12/13 (a - b)	Depreciation Rate (WP A-5)	Proj. Additional Accum Depr 1.5* (a * d)	Projected Net Plant (a - b - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	Non-Incentive Return (L16)	General Plant Allocation (f * L15)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>												
118	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
119	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
120	0	0		\$ -	-	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
121													
122	<b>Total of Actual ITP/Priority 2 Projects</b>			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -
123													
124													
125													
126	<b>Project ID</b>	<b>Project Description</b>	<b>In Service Date</b>	<b>13 mo. Avg. Plant in Service 2015 (WP P-4)</b>				<b>13 mo. Avg. Projected Accum Depr (WP P-4)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>	<b>Non-Incentive Return (L16)</b>	<b>General Plant Allocation (f * L15)</b>
127													
128	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>												
129	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
130	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
131	0	Description		\$ -				\$ -	\$ -	\$ -	\$ -	23.29%	\$ -
132													
133	<b>Total of Projected ITP/Priority 2 Projects</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -
134													
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>			\$ -				\$ -	\$ -	\$ -	\$ -		\$ -



**Sunflower Electric Power Corporation (SEPC)**  
**RTO Project Summary - Summary of RTO Directed Projects**  
**Revenue Requirement of SPP Projects included in SEPC's Projected Revenue Requirements (Note D):**  
**For the 12 months ended - December 31, 2015**

**ITP/Priority 2 Projects (continued)**

<u>Line</u>	<u>Project ID</u>	<u>Project Description</u>	(k) <u>Return Adder</u> (A-9 as applicable)	(l)	(m) <u>Total Return</u> (f*i)+(f*k)	(n) <u>Projected Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+j+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(s) <u>Adj. Revenue Requirement</u> (o + p)	(t) <u>Eff. Carrying Charge Rate (D)</u> (q / f)
117	<b>Actual ITP/Priority 2 Projects (Inputs from Worksheet A-7)</b>									
118	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
119	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
120	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
121										
122	<b>Total of Actual ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
123										
124										
125										
126	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u>		<u>Total Return</u>	<u>Projected Depr Expense</u>	<u>Rev. Req w/o True-up</u>	<u>True-up Adjustment</u>	<u>Adj. Revenue Requirement</u>	<u>Eff. Carrying Charge Rate (D)</u>
127			(P-1 as applicable)		(f*i)+(f*k)	(P-4)	(g+h+j+m+n)	N.A.	(o + p)	(q / f)
128	<b>Projected ITP/Priority 2 Projects (Inputs from Worksheet P-4)</b>									
129	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
130	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
131	0	Description	0.00%		\$ -	\$ -	\$ -		\$ -	
132										
133	<b>Total of Projected ITP/Priority 2 Projects</b>				\$ -	\$ -	\$ -		\$ -	
134										
135	<b>Total ITP/Priority 2 Projects (L122 + L133)</b>				\$ -	\$ -	\$ -		\$ -	

(D) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)**  
**Sponsor Funded Project Summary**  
**Revenue Requirement for Sponsor Funded Projects (SFP) included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2015**

Note A: All line references are to "RTO Project Smry" Workpaper, Pg 1.  
Note B: To be completed with any projects sponsored by the host transmission owner.

Line	Project ID	Project Description	In Service Date	(a) Plant in Service @ 12/13 (WP A-8)	(b) Actual Accum Depr. @ 12/13 (WP A-8)	(c) Actual Net Plant @ 12/13 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) Projected Added Accum. Depr. 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i) General Plant Allocation (f * L15)	(j) Non-Incentive Return (L16)	
1	<b>Actual Sponsored Projects (Inputs from Worksheet A-8)</b>													
2			\$	-	\$	-	1.68%	\$	-	\$	-	\$	-	8.72%
3			\$	-	\$	-	1.68%	\$	-	\$	-	\$	-	8.72%
4			\$	-	\$	-	1.68%	\$	-	\$	-	\$	-	8.72%
5														
6	<b>Total of Actual Sponsored Projects</b>			\$	-	\$	-	\$	-	\$	-	\$	-	
7														
8														
9			In Service Date	Projected Plant in Service @ 12/15 (WP P-5)				Projected Accum Depr. (WP P-5)	Projected Net Plant (a - e)	O&M Expenses (f * L8)	Other Taxes (f * L10)	General Plant Allocation (f * L15)	Non-Incentive Return (L16)	
10	<b>Project ID</b>	<b>Project Description</b>	<b>Date</b>	<b>Service @ 12/15</b>				<b>Accum Depr.</b>	<b>Plant</b>	<b>Expenses</b>	<b>Taxes</b>	<b>Allocation</b>	<b>Return</b>	
11	<b>Projected Sponsored Projects (Inputs from Worksheet P-5)</b>													
12			\$	-			\$	-	\$	-	\$	-	8.72%	
13			\$	-			\$	-	\$	-	\$	-	8.72%	
14			\$	-			\$	-	\$	-	\$	-	8.72%	
15														
16														
17	<b>Total of Projected Sponsored Projects</b>			\$	-			\$	-	\$	-	\$	-	
18														
19	<b>Total Sponsored Projects (L6 + L17)</b>			\$	-			\$	-	\$	-	\$	-	

**Sunflower Electric Power Corporation (SEPC)**  
**Sponsor Funded Project Summary**  
**Revenue Requirement for Sponsor Funded Projects (SFP) included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2015**

Line	Project ID	Project Description	(k) <u>Return Adder</u> (P-1 as applicable)	(l)	(m) <u>Total Return</u> (f*j)+(f*k)	(n) <u>Proj. Depr Expense</u> (a * d)	(o) <u>Rev. Req w/o True-up</u> (g+h+i+m+n)	(p) <u>True-up Adjustment</u> (o * L18)	(q) <u>Adj. Revenue Requirement</u> (o + p)	(r) <u>Eff. Carrying Charge Rate (C)</u> (o / f)
1	<b>Actual Sponsored Projects (Inputs from Worksheet A-8)</b>									
2	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
3	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
4	0	0	0.00%		\$ -	\$ -	\$ -	\$ -	\$ -	
5										
6	<b>Total of Actual Sponsored Projects</b>				\$ -	\$ -	\$ -	\$ -	\$ -	
7										
8										
9										
10	<u>Project ID</u>	<u>Project Description</u>	<u>Return Adder</u> (P-1 as applicable)		<u>Total Return</u> (f*j)+(f*k)	<u>Proj. Depr Expense</u> (P-5)	<u>Rev. Req w/o True-up</u> (g+h+i+m+n)	<u>True-up Adjustment</u> N.A.	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (C)</u> (o / f)
11										
12	<b>Projected Sponsored Projects (Inputs from Worksheet P-5)</b>									
13	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
14	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
15	0	0	0.00%		\$ -	\$ -	\$ -		\$ -	
16										
17	<b>Total of Projected Sponsored Projects</b>				\$ -	\$ -	\$ -		\$ -	
18										
19	<b>Total Sponsored Projects (L6 + L17)</b>				\$ -	\$ -	\$ -		\$ -	

(C) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)  
Third Party Project Summary  
Revenue Requirements for Third Party Projects included in SEPC's Projected Revenue Requirements  
For the 12 months ended - December 31, 2015**

Note A: All line references are to "RTO Project Smry" Workpaper, Pg 1.

Note B: To be completed with any projects sponsored by the host transmission owner.

Line	Project ID	Project Description	In Service Date	Third Party	(a) Plant in Service @ 12/13 (WP A-10)	(b) Actual Accum Depr. @ 12/13 (WP A-10)	(c) Actual Net Plant @ 12/13 (a - b)	(d) Depreciation Rate (WP A-5 Rev)	(e) Projected Added Accum. Depr. 1.5 * (a * d)	(f) Projected Net Plant (a - b - e)	(g) O&M Expenses (f * L8)	(h) Other Taxes (f * L10)	(i) General Plant Allocation (f * L15)
1	<b>Actual Third Party Projects (Inputs from Worksheet A-8)</b>												
2	0	0			\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	\$ -
3	0	0			\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	\$ -
4	0	0			\$ -	\$ -	\$ -	1.68%	\$ -	\$ -	\$ -	\$ -	\$ -
5													
6	<b>Total of Third Party Projects</b>				\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
7													
8													
9			In Service Date		<b>Projected Plant in Service @ 12/15 (WP P-6)</b>				<b>Projected Accum Depr (WP P-6)</b>	<b>Projected Net Plant (a - e)</b>	<b>O&amp;M Expenses (f * L8)</b>	<b>Other Taxes (f * L10)</b>	<b>General Plant Allocation (f * L15)</b>
10	<b>Project ID</b>	<b>Project Description</b>											
11	<b>Projected Third Party Projects (Inputs from Worksheet P-5)</b>												
12	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
13	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
14	0	Description			\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
15													
16													
17	<b>Total of Projected Third Party Projects</b>				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -
18													
19	<b>Total Third Party Projects (L6 + L17)</b>				\$ -				\$ -	\$ -	\$ -	\$ -	\$ -

**Sunflower Electric Power Corporation (SEPC)**  
**Third Party Project Summary**  
**Revenue Requirements for Third Party Projects included in SEPC's Projected Revenue Requirements**  
**For the 12 months ended - December 31, 2015**

	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
<u>Project ID</u>	<u>Project Description</u>	<u>Non-Incentive Return</u> (L16)	<u>Return Adder</u> P-1 as applicable)	<u>Total Return</u> (f*j)+(f*k)	<u>Proj. Depr Expense</u> (a * d)	<u>Rev. Req w/o True-up</u> (g+h+i+m+n)	<u>True-up Adjustment</u> (o * L18)	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (C)</u> (o / f)	
1	<b>Actual Third Party Projects (Inputs from Worksheet A-8)</b>									
2	0 0	8.72%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		
3	0 0	8.72%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		
4	0 0	8.72%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -		
5										
6	<b>Total of Third Party Projects</b>			\$ -	\$ -	\$ -	\$ -	\$ -		
7										
8										
9										
10	<u>Project ID</u>	<u>Project Description</u>	<u>Non-Incentive Return</u> (L16)	<u>Return Adder</u> P-1 as applicable)	<u>Total Return</u> (f*j)+(f*k)	<u>Proj. Depr Expense</u> (P-5)	<u>Rev. Req w/o True-up</u> (g+h+i+m+n)	<u>True-up Adjustment</u> N.A.	<u>Adj. Revenue Requirement</u> (o + p)	<u>Eff. Carrying Charge Rate (C)</u> (o / f)
11										
12	<b>Projected Third Party Projects (Inputs from Worksheet P-5)</b>									
13	0 Description	8.72%	0.00%	\$ -	\$ -	\$ -		\$ -		
14	0 Description	8.72%	0.00%	\$ -	\$ -	\$ -		\$ -		
15	0 Description	8.72%	0.00%	\$ -	\$ -	\$ -		\$ -		
16										
17	<b>Total of Projected Third Party Projects</b>			\$ -	\$ -	\$ -		\$ -	N.A.	
18										
19	<b>Total Third Party Projects (L6 + L17)</b>			\$ -	\$ -	\$ -	\$ -	\$ -	N.A.	

(C) Effective carrying charge rate as a percent of net plant before true up is applied.

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template  
Projected Net Revenue Requirements  
For the 12 months ended - December 31, 2015**

Line	(1) <u>Description</u>	(2) <u>Reference</u>	(3)	(4)	(5) <u>Amount</u>
<b><u>A. GROSS REVENUE REQUIREMENT</u></b> (including approved incentives, if any)					
1	Total Transmission Facilities	Projected Gross Rev Req, Pg.2, L92			\$ 22,102,000
2					
3	Base Plan Gross Revenue Requirements	WP RTO Project Smry, Base Plan Section, L40 + L59 + L78	\$ 4,455,056		
4	Balanced Portfolio Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L97	-		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L116	-		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP RTO Project Smry, Base Plan Section, L135	-		
7	Sponsored Projects Gross Revenue Requirements	WP Spon Project Smry, L19	-		
8	Third Party Projects Gross Revenue Requirements	WP Third Party Project Smry, L19	-		
9	Total	Sum (L3:L7)	-		\$ 4,455,056
10					
11	Zonal Gross Revenue Requirement	L1 - L9			\$ 17,646,944
12					
13	<b><u>B. REVENUE CREDITS</u></b>				
14	Zonal Gross Revenue Credit	WP P-2, L47			\$ 3,089,414
15					
16	<b><u>C. NET REVENUE REQUIREMENT AFTER REVENUE CREDITS AND BEFORE TRUE-UP</u></b>				
17	Base Plan Net Revenue Requirements	L3	\$ 4,455,056		
18	Balanced Portfolio Net Revenue Requirement	L4	-		
19	ITP/Priority Projects-1 Net Revenue Requirement	L5	-		
20	ITP/Priority Projects-2 Net Revenue Requirement	L6	-		
21	Sponsored Projects Net Revenue Requirements	L7	-		
22	Third Party Projects Net Revenue Requirements	L8	-		
23	Total	Sum (L17:L22)	-	\$ 4,455,056	
24					
25	Zonal Net Revenue Requirement	L11 - L14			\$ 14,557,530
26					
27	<b><u>D. TRUE-UP ADJUSTMENTS</u></b>				
28	Total Transmission Facilities	WP TU (True-Up), L18		\$ -	
29					
30	Base Plan True-Up	WP TU (True-Up), L18	\$ -		
31	Balanced Portfolio True-Up	WP TU (True-Up), L18	-		
32	ITP/Priority Projects-1 True-UP	WP TU (True-Up), L18	-		
33	ITP/Priority Projects-2 True-UP	WP TU (True-Up), L18	-		
34	Sponsored Projects True Up	WP TU (True-Up), L18	-		
35	Third Party Projects True Up	WP TU (True-Up), L18	-		
36	Total	Sum (L30:L33)	-	\$ -	
37					
38	Zonal True-Up Revenue Requirement	L28 - L36			\$ -
39					
40	<b><u>E. NET REVENUE REQUIREMENT AFTER TRUE-UP</u></b>				
41	Base Plan Net Revenue Requirements	L17 + L30	\$ 4,455,056		
42	Balanced Portfolio Net Revenue Requirement	L18 + L31	-		
43	ITP/Priority Projects-1 Net Revenue Requirement	L19 + L32	-		
44	ITP/Priority Projects-2 Net Revenue Requirement	L20 + L33	-		
45	Sponsored Projects Net Revenue Requirements	L21 + L34	-		
46	Third Party Projects Net Revenue Requirements	L22 + L35	-		
47	Total	Sum (L41:L46)	-	\$ 4,455,056	
48					
49	Zonal Net Revenue Requirement	L25 + L38			\$ 14,557,530
50					
51	<b><u>F. Point-to-Point Service</u></b>				
52	Projected SEPC Zone 9 SPP Aver. 12-Mo. Peak Demand	WP P-3 (Trans. Network Load), L15			382.87 MW
53					
54	Annual Point-to-Point Rate in \$/MW - Year	L49 / L52			\$ 38,022.00
55	Monthly Point-to-Point Rate in \$/MW - Month	L54 / 12 months			\$ 3,169.00
56	Weekly Point-to-Point Rate in \$/MW- Weekly	L54 / 52 weeks			\$ 731.00
57	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L54 / 260 days			\$ 146.20
58	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L54 / 365 days			\$ 104.20
59	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L57 / 16 hours			\$ 9.14
60	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L58 / 24 hours			\$ 4.34
61					



**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>	
<b>RATE BASE:</b>							
1	PLANT IN SERVICE (13 Month Averages)						
2	Production	Act. Gross Rev Req, Pg.1, L3	\$ 524,439,226	NA			
3	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	125,050,062	DA	1.00000	\$ 125,050,062	
4	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L5		\$ 3,631,278	DA	1.00000	3,631,278
5	Distribution	Act. Gross Rev Req, Pg.1, L6	-	NA			
6	General	Act. Gross Rev Req, Pg.1, L7	41,490,444	PWS	0.24822	10,298,874	
7	Intangible & Other	Act. Gross Rev Req, Pg.1, L8	-	PWS	0.24822	-	
8	TOTAL GROSS PLANT	L2 + L3 - L4 + L5 + L6 + L7	\$ 690,979,732			\$ 131,717,659	
9							
10	ACCUMULATED DEPRECIATION (13 Month Averages)						
11	Production	Act. Gross Rev Req, Pg.1, L12	\$ 344,197,361	NA			
12	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	81,307,859	DA	0.97304	\$ 81,307,859	
13	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L14		\$ 2,095,294	DA	1.00000	2,095,294.00
14	Distribution	Act. Gross Rev Req, Pg.1, L15	-	NA			
15	General	Act. Gross Rev Req, Pg.1, L16	16,637,132	PWS	0.24822	4,129,715	
16	Intangible & Other	Act. Gross Rev Req, Pg.1, L17	-	PWS	0.24822	-	
17	TOTAL ACCUM. DEPRECIATION	L11 + L12 - L13 + L14 + L15 + L16	\$ 442,142,352			\$ 83,342,280	
18							
19	NET PLANT IN SERVICE (13 Month Averages)						
20	Production	L2 - L11	\$ 180,241,865				
21	Transmission (Excludes Capital & Operating Leases)	L3 - L12	43,742,203			\$ 43,742,203	
22	Less Excluded Plant	L4 - L13		\$ 1,535,984		1,535,984	
23	Distribution	L5 - L14	-			-	
24	General	L6 - L15	24,853,312			6,169,159	
25	Intangible & Other	L7 - L16	-			-	
26	TOTAL NET PLANT	L20 + L21 - L22 + L23 + L24 + L25	\$ 248,837,380			\$ 48,375,378	
27							
28	ADJUSTMENTS TO RATE BASE						
29	Accumulated Deferred Income Taxes	Act. Gross Rev Req, Pg.1, L38	\$ -	DA	1.00000	\$ -	
30	Unrefunded Customer Advances for Construction	Note A	-	DA	1.00000	-	
31	Reserve Funds (Non-Escrowed)	Act. Gross Rev Req, Pg.1, L40	-	DA	1.00000	-	
32	Unamortized Abandoned Transmission Plant	Act. Gross Rev Req, Pg.1, L41 - Amortization	-	DA	1.00000	-	
33	TOTAL ADJUSTMENTS	Sum (L29:L32)	\$ -			\$ -	
34							
35	LAND HELD FOR FUTURE USE	Act. Gross Rev Req, Pg.1, L44	\$ -	DA	1.00000	\$ -	
36							
37	WORKING CAPITAL						
38	CWC						
39	O&M Expense less Fuel & Purchased Power	Act. Gross Rev Req, Pg.1, L48	\$ 85,321,523	NA			
40	O&M Expense Allocated to Transmission	Pg. 2, L65, Col (6)				\$ 15,881,214	
41	Calculated CWC	Calculated (Note C)	\$ 10,665,190			\$ 1,985,152	
42	Materials & Supplies-Transmission	Act. Gross Rev Req, Pg.1, L51	752,084	PTP	0.97858	735,975	
43	Materials & Supplies-Other	Act. Gross Rev Req, Pg.1, L52	12,660,090	NA			
44	Stores Expense	Act. Gross Rev Req, Pg.1, L53	-	PWS	0.24822	-	
45	Prepayments (Account 165)	Act. Gross Rev Req, Pg.1, L54	1,696,772	GP	0.22753	386,067	
46							
47	TOTAL WORKING CAPITAL	Sum (L41:L46)	\$ 25,774,135			\$ 3,107,193	
48							
49	Rate Base	L26 + L 33 + L 35 + L47	\$ 274,611,515			\$ 51,482,571	

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
50	<b>O&amp;M</b>					
51	Transmission	WP P-2, L10	\$ 34,673,590			
52	Less Account 565	WP P-2, L11	20,393,933			
53	Less: Trans. Lease Payments & Facility Charge	WP P-2, L12	4,679,737			
54	Less Acct. 561 Expense Recovered Through Sch. 1	Projected Schedule 1 Rev Req, L6	1,709,827			
55	Total Transmission O&M	L51 - Sum (L52:L53)	\$ 7,890,093		PTP	0.97858 \$ 7,721,095
56	A&G -Adjusted	WP P-2, L15	\$ 11,651,638		PWS	0.24822 \$ 2,892,202
57	Plus: Advertising -Safety	WP P-2, L16	-		PWS	0.24822 -
58	Plus Association Dues Directly Related to Transmission	WP P-2, L17	-		DA	1.00000 -
59	Plus: Advertising -Transmission	WP P-2, L18	-		DA	1.00000 -
60	Plus: Research -Transmission	WP P-2, L19	-		DA	1.00000 -
61	Plus: Regulatory Exp -Transmission	WP P-2, L20	310,723		DA	1.00000 310,723
62	Plus: Corporate Visibility -Transmission	WP P-2, L21	-		PWS	0.24822 -
63	Total A&G	L56 + Sum (L57:L62)	\$ 11,962,361			\$ 3,202,925
64	Transmission Lease Payments & Facility Charges	WP P-2, L14	4,957,194		DA	1.00000 4,957,194
65	TOTAL O&M	L55 + L63 + L64	\$ 24,809,648			\$ 15,881,214
66						
67	<b>DEPRECIATION EXPENSE</b>					
68	Production	Act. Gross Rev Req, Pg. 2, L77	\$ 7,847,829		NA	
69	Transmission	WP P-1, Pg.2 L155	2,103,872		PTP	0.97858 \$ 2,058,809
70	Distribution	Act. Gross Rev Req, Pg. 2, L79	-		NA	
71	General	Act. Gross Rev Req, Pg. 2, L80	1,996,937		PWS	0.24822 495,685
72	Intangible & Other	Act. Gross Rev Req, Pg. 2, L81	-		PWS	0.24822 -
73	Amortization of Abandon Transmission Plant	Act. Gross Rev Req, Pg. 2, L82	-		DA	1.00000 -
74	TOTAL DEPRECIATION	Sum (L68:L73)	\$ 11,948,638			\$ 2,554,495
75						
76	<b>TAXES OTHER THAN INCOME TAXES (Note G)</b>					
77	<b>LABOR RELATED</b>					
78	Payroll	WP P-2, L25	\$ -		PWS	0.24822 \$ -
79	Highway and vehicle	WP P-2, L26	-		PWS	0.24822 -
80	<b>PLANT RELATED</b>					
81	Property	WP P-2, L28	-		GP	0.23255 -
82	Gross Receipts	WP P-2, L29	-		NA	-
83	Other	WP P-2, L30	392		GP	0.23255 91
84						
85	TOTAL OTHER TAXES	Sum (L78:L84)	\$ 392			\$ 91
86						
87	<b>RETURN</b>					
88	Return before incentives	Pg. 4, L150				\$ 3,666,200
89	Incentive return	Pg. 4, L178				-
90	Total Return	L88 + L89				\$ 3,666,200
91						
92	<b>GROSS REV. REQ. WITH INCENTIVES</b>	L65 + L74 + L85 + L90				\$ 22,102,000
93	Less: Gross Rev. Req. for Incentives	L178				-
94						
95	<b>GROSS REV. REQ. WITHOUT INCENTIVES</b>	L92 - L93				\$ 22,102,000

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Gross Revenue Requirements**  
**For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1)</u> <u>Description</u>	<u>(2)</u> <u>KCC Annual Report/Worksheet</u>	<u>(3)</u> <u>Total Company</u>	<u>(4)</u>	<u>(5)</u> <u>Allocator</u>	<u>(6)</u> <u>Transmission</u> (Col. 3 times Col. 5)
96	<b>TRANSMISSION PLANT INCLUDED IN FORMULA</b>					
97	Total transmission plant, including capital and operating leases	P-1 (Trans Plant), L156 + L187 + L218	\$ 169,534,995		DA 1.00000	\$ 169,534,995
98	Less: Net Substation, 34kV, & Radial Lines to Distr. Plt.	Act. Gross Rev Req, Pg.3, L107			- DA 1.00000	-
99	Less: Total GSU in Transmission Plant	Act. Gross Rev Req, Pg.3, L108		\$ 3,631,278	DA 1.00000	3,631,278
100	Transmission plant included in rates	L97 - L98 - L99	\$ 169,534,995			\$ 165,903,717
101						
102	Percentage of transmission plant included in rates	L100 / L97			PTP= 0.97858	
103						
104	<b>GROSS AND NET PLANT ALLOCATORS</b>					
105	<b>GROSS PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
106	Production	Act. Gross Rev Req, Pg.3, L114	\$ 524,439,226		NA	
107	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L115	158,083,729		DA 1.00000	\$ 158,083,729
108	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L116	-		DA 1.00000	-
109	Distribution	Act. Gross Rev Req, Pg.3, L117	-		NA	
110	General & Intangible	Act. Gross Rev Req, Pg.3, L118	41,490,444		WS 0.24783	10,282,545
111	<b>TOTAL GROSS PLANT</b>	L106 + L107 - L108 + L109 + L110	\$ 724,013,399		GP = 0.23255	\$ 168,366,275
112						
113	<b>ACCUMULATED DEPRECIATION</b>	Use ACTUAL HISTORICAL COST				
114	Production	Act. Gross Rev Req, Pg.3, L122	\$ 344,197,361		NA	
115	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L123	78,034,067		DA 1.00000	\$ 78,034,067
116	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L124	-		DA 1.00000	-
117	Distribution	Act. Gross Rev Req, Pg.3, L125	-		NA	
118	General & Intangible	Act. Gross Rev Req, Pg.3, L126	16,637,132		WS 0.24783	4,123,168
119	<b>TOTAL ACCUM. DEPRECIATION</b>	L114 + L115 - L116 + L117 + L118	\$ 438,868,560			\$ 82,157,235
120						
121	<b>NET PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
122	Production	L106 - L114	\$ 180,241,865			
123	Total transmission plant, including leases	L107 - L115	80,049,663			\$ 80,049,663
124	Less: Excluded Plant	L108 - L116	-			-
125	Distribution	L109 - L117	-			-
126	General & Intangible	L110 - L118	24,853,312			6,159,377
127						
128	<b>TOTAL NET PLANT</b>	L122 + L123 - L124 + L125 + L126	\$ 285,144,840		NP = 0.30233	\$ 86,209,040

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
	<b>WAGES &amp; SALARY ALLOCATOR (WS)</b>	ACTUAL HISTORICAL COST				
129	Production	Act. Gross Rev Req, Pg.4, L138	\$ 10,635,839			
130	Transmission	Act. Gross Rev Req, Pg.4, L139	3,614,744	PTP	0.97858	\$ 3,537,320
131	Distribution	Act. Gross Rev Req, Pg.4, L140	-			
132	Other	Act. Gross Rev Req, Pg.4, L141	-			
133	Total	Sum (L129:L132)	\$ 14,250,583			\$ 3,537,320
134	Wage & Salary Allocator Calculation	Col 6, L133 / Col 3, L133			PWS= 0.24822	
135						
136						
137						
138						
139						
140						
141	<b>RETURN (R)</b>					
142						
143	<b>RETURN (R)</b>					
144	Net Plant allocated to Transm. 13 mo. avg. 2015, excludes leases)	Projected Gross Rev Req, L26, Col. (6)				\$ 48,375,378
145	Net Plant allocated to Transm. 13 mo. avg. 2013, excludes leases)	Actual Gross Rev Req, L27, Col. (6)				\$ 48,421,195
146	Ratio Net Plant2015 / 2013	L144 / 145				0.9991
147						
148	Transmission Return for 2013 Actual Before Incentives	Note E				\$ 3,669,673
149						
150	Transmission Return for 2015 Projected	L146 * L148				\$ 3,666,200
151						
152	<b>GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS</b>					
153	<b>Plant Granted Incentive ROE Adder:</b>					
154	Total Incentive Plant	WP P-1, Pg. 1, L38	\$ -			
155	Less: Total Accumulated Depreciation	WP P-1, Pg. 1, L38	-			
156	Net Incentive Plant	L154 - L155	\$ -			
157	Incentive Return	WP P-1, Pg. 1, L41			\$ -	
158						
159						
160						
161						
162						
163	<b>Abandoned Plant:</b>					
164	Unamortized Abandoned Transmission Plant	Pg. 1, L32	\$ -			
165	Return on Abandoned Plant	Actual Gross Rev Req Pg. 4, L174 * L164	-			
166	Amortization Expense for Abandoned Plant	Pg. 2, L73	-			
167	Total Recovery for Abandoned Plant	Sum (L165:L166)	\$ -			
168	<b>TOTAL GROSS REV. REQUIREMENT FOR INCENTIVE PROJ.</b>	L157 + L161 + L167				\$ -
169						
170	<b>INCENTIVE PLANT (excludes CWIP and Abandoned Plant)</b>					
171	Incentive Plant: Projected Base Plan Funded	RTO Project Smry	\$ -	\$ -		\$ -
172	Incentive Plant: Projected Balanced Portfolio	RTO Project Smry	-	-		-
173	Incentive Plant: Projected ITP / Priority Project-1	RTO Project Smry	-	-		-
174	Incentive Plant: Projected ITP / Priority Project-2	RTO Project Smry	-	-		-
175	Incentive Plant: Projected Sponsor Funded	Spon Project Smry	-	-		-
176	Total Incentive Plant	Sum (L171:L175)	\$ -	\$ -		\$ -
177	Note: Incentive gross plant and accumulated depreciation values, if applicable, will be calculated by cell references to the RTO Project Smry and Spon Proj Smry tabs.					
178	<b>Incentive Return</b>	WP P-1, Pg. 1, L41				\$ -

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

**Notes**

- A Reduce Rate Base by Unrefunded Transmission customer advances for construction. This line shall be directly assigned 100% to Transmission. Provide separate workpaper to support adjustment.
- B Hold for future use
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L41, Col. 6.
- D Hold for future use
- E Adjusted for 2015 Amend and Extend

<b>Line No.</b>	<b><u>Allocators</u></b>	<b>ALLOCATION FACTORS</b>	
		<b><u>Description</u></b>	<b><u>Location of Calculation or First Use of Allocator</u></b>
1	<b>PTP</b>	Percentage of projected transmission plant included in rate base.	L102
2	<b>PWS</b>	Percentage of projected transmission labor included in rates	L134
3	<b>DA</b>	Direct assignment	
4	<b>GP</b>	Ratio of allocated transmission, general, & intangible plant to total gross plant.	L111
5	<b>NA</b>	Not applicable for the transmission formula rate.	
6	<b>NP</b>	Ratio of net transmission, general, & intangible plant to total net plant.	L128
7			



**Sunflower Electric Power Corporation (SEPC)**  
**Projected Gross Revenue Requirements**  
**For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1)</u> <u>Description</u>	<u>(2)</u> <u>KCC Annual Report/Worksheet</u>	<u>(3)</u> <u>Total Company</u>	<u>(4)</u>	<u>(5)</u> <u>Allocator</u>	<u>(6)</u> <u>Transmission</u> (Col. 3 times Col. 5)
<b>RATE BASE:</b>						
1	PLANT IN SERVICE (13 Month Averages)					
2	Production	Act. Gross Rev Req, Pg.1, L3	\$ 524,439,226	NA		
3	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	125,050,062	DA	1.00000	\$ 125,050,062
4	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L5		DA	1.00000	3,631,278
5	Distribution	Act. Gross Rev Req, Pg.1, L6	-	NA		
6	General	Act. Gross Rev Req, Pg.1, L7	41,490,444	PWS	0.24822	10,298,874
7	Intangible & Other	Act. Gross Rev Req, Pg.1, L8	-	PWS	0.24822	-
8	TOTAL GROSS PLANT	L2 + L3 - L4 + L5 + L6 + L7	\$ 690,979,732			\$ 131,717,659
9						
10	ACCUMULATED DEPRECIATION (13 Month Averages)					
11	Production	Act. Gross Rev Req, Pg.1, L12	\$ 344,197,361	NA		
12	Transmission (Excludes Capital & Operating Leases)	WP P-1, Pg. 4 L156	81,307,859	DA	0.97304	\$ 81,307,859
13	Less Excluded Plant	Act. Gross Rev Req, Pg.1, L14		DA	1.00000	2,095,294.00
14	Distribution	Act. Gross Rev Req, Pg.1, L15	-	NA		
15	General	Act. Gross Rev Req, Pg.1, L16	16,637,132	PWS	0.24822	4,129,715
16	Intangible & Other	Act. Gross Rev Req, Pg.1, L17	-	PWS	0.24822	-
17	TOTAL ACCUM. DEPRECIATION	L11 + L12 - L13 + L14 + L15 + L16	\$ 442,142,352			\$ 83,342,280
18						
19	NET PLANT IN SERVICE (13 Month Averages)					
20	Production	L2 - L11	\$ 180,241,865			
21	Transmission (Excludes Capital & Operating Leases)	L3 - L12	43,742,203			\$ 43,742,203
22	Less Excluded Plant	L4 - L13		\$ 1,535,984		1,535,984
23	Distribution	L5 - L14	-			-
24	General	L6 - L15	24,853,312			6,169,159
25	Intangible & Other	L7 - L16	-			-
26	TOTAL NET PLANT	L20 + L21 - L22 + L23 + L24 + L25	\$ 248,837,380			\$ 48,375,378
27						
28	ADJUSTMENTS TO RATE BASE					
29	Accumulated Deferred Income Taxes	Act. Gross Rev Req, Pg.1, L38	\$ -	DA	1.00000	\$ -
30	Unrefunded Customer Advances for Construction	Note A	-	DA	1.00000	-
31	Reserve Funds (Non-Escrowed)	Act. Gross Rev Req, Pg.1, L40	-	DA	1.00000	-
32	Unamortized Abandoned Transmission Plant	Act. Gross Rev Req, Pg.1, L41 - Amortization	-	DA	1.00000	-
33	TOTAL ADJUSTMENTS	Sum (L29:L32)	\$ -			\$ -
34						
35	LAND HELD FOR FUTURE USE	Act. Gross Rev Req, Pg.1, L44	\$ -	DA	1.00000	\$ -
36						
37	WORKING CAPITAL					
38	CWC					
39	O&M Expense less Fuel & Purchased Power	Act. Gross Rev Req, Pg.1, L48	\$ 85,321,523	NA		
40	O&M Expense Allocated to Transmission	Pg. 2, L65, Col (6)				\$ 15,881,214
41	Calculated CWC	Calculated (Note C)	\$ 10,665,190			\$ 1,985,152
42	Materials & Supplies-Transmission	Act. Gross Rev Req, Pg.1, L51	752,084	PTP	0.97858	735,975
43	Materials & Supplies-Other	Act. Gross Rev Req, Pg.1, L52	12,660,090	NA		
44	Stores Expense	Act. Gross Rev Req, Pg.1, L53	-	PWS	0.24822	-
45	Prepayments (Account 165)	Act. Gross Rev Req, Pg.1, L54	1,696,772	GP	0.22753	386,067
46						
47	TOTAL WORKING CAPITAL	Sum (L41:L46)	\$ 25,774,135			\$ 3,107,193
48						
49	Rate Base	L26 + L 33 + L 35 + L47	\$ 274,611,515			\$ 51,482,571

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
50	<b>O&amp;M</b>					
51	Transmission	WP P-2, L10	\$ 34,673,590			
52	Less Account 565	WP P-2, L11	20,393,933			
53	Less: Trans. Lease Payments & Facility Charge	WP P-2, L12	4,679,737			
54	Less Acct. 561 Expense Recovered Through Sch. 1	Projected Schedule 1 Rev Req, L6	1,709,827			
55	Total Transmission O&M	L51 - Sum (L52:L53)	\$ 7,890,093		PTP 0.97858	\$ 7,721,095
56	A&G -Adjusted	WP P-2, L15	\$ 11,651,638		PWS 0.24822	\$ 2,892,202
57	Plus: Advertising -Safety	WP P-2, L16	-		PWS 0.24822	-
58	Plus Association Dues Directly Related to Transmission	WP P-2, L17	-		DA 1.00000	-
59	Plus: Advertising -Transmission	WP P-2, L18	-		DA 1.00000	-
60	Plus: Research -Transmission	WP P-2, L19	-		DA 1.00000	-
61	Plus: Regulatory Exp -Transmission	WP P-2, L20	310,723		DA 1.00000	310,723
62	Plus: Corporate Visibility -Transmission	WP P-2, L21	-		PWS 0.24822	-
63	Total A&G	L56 + Sum (L57:L62)	\$ 11,962,361			\$ 3,202,925
64	Transmission Lease Payments & Facility Charges	WP P-2, L14	4,957,194		DA 1.00000	4,957,194
65	TOTAL O&M	L55 + L63 + L64	\$ 24,809,648			\$ 15,881,214
66						
67	<b>DEPRECIATION EXPENSE</b>					
68	Production	Act. Gross Rev Req, Pg. 2, L77	\$ 7,847,829		NA	
69	Transmission	WP P-1, Pg.2 L155	2,103,872		PTP 0.97858	\$ 2,058,809
70	Distribution	Act. Gross Rev Req, Pg. 2, L79	-		NA	
71	General	Act. Gross Rev Req, Pg. 2, L80	1,996,937		PWS 0.24822	495,685
72	Intangible & Other	Act. Gross Rev Req, Pg. 2, L81	-		PWS 0.24822	-
73	Amortization of Abandon Transmission Plant	Act. Gross Rev Req, Pg. 2, L82	-		DA 1.00000	-
74	TOTAL DEPRECIATION	Sum (L68:L73)	\$ 11,948,638			\$ 2,554,495
75						
76	<b>TAXES OTHER THAN INCOME TAXES (Note G)</b>					
77	<b>LABOR RELATED</b>					
78	Payroll	WP P-2, L25	\$ -		PWS 0.24822	\$ -
79	Highway and vehicle	WP P-2, L26	-		PWS 0.24822	-
80	<b>PLANT RELATED</b>					
81	Property	WP P-2, L28	-		GP 0.23255	-
82	Gross Receipts	WP P-2, L29	-		NA	-
83	Other	WP P-2, L30	392		GP 0.23255	91
84						
85	TOTAL OTHER TAXES	Sum (L78:L84)	\$ 392			\$ 91
86						
87	<b>RETURN</b>					
88	Return before incentives	Pg. 4, L150				\$ 8,603,185
89	Incentive return	Pg. 4, L178				-
90	Total Return	L88 + L89				\$ 8,603,185
91						
92	<b>GROSS REV. REQ. WITH INCENTIVES</b>	L65 + L74 + L85 + L90				\$ 27,038,985
93	Less: Gross Rev. Req. for Incentives	L178				-
94						
95	<b>GROSS REV. REQ. WITHOUT INCENTIVES</b>	L92 - L93				\$ 27,038,985



**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	<u>(1) Description</u>	<u>(2) KCC Annual Report/Worksheet</u>	<u>(3) Total Company</u>	<u>(4)</u>	<u>(5) Allocator</u>	<u>(6) Transmission (Col. 3 times Col. 5)</u>
96	<b>TRANSMISSION PLANT INCLUDED IN FORMULA</b>					
97	Total transmission plant, including capital and operating leases	P-1 (Trans Plant), L156 + L187 + L218	\$ 169,534,995		DA 1.00000	\$ 169,534,995
98	Less: Net Substation, 34kV, & Radial Lines to Distr. Plt.	Act. Gross Rev Req, Pg.3, L107			- DA 1.00000	-
99	Less: Total GSU in Transmission Plant	Act. Gross Rev Req, Pg.3, L108		\$ 3,631,278	DA 1.00000	3,631,278
100	Transmission plant included in rates	L97 - L98 - L99	\$ 169,534,995			\$ 165,903,717
101						
102	Percentage of transmission plant included in rates	L100 / L97			<b>PTP= 0.97858</b>	
103						
104	<b>GROSS AND NET PLANT ALLOCATORS</b>					
105	<b>GROSS PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
106	Production	Act. Gross Rev Req, Pg.3, L114	\$ 524,439,226		NA	
107	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L115	158,083,729		DA 1.00000	\$ 158,083,729
108	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L116	-		DA 1.00000	-
109	Distribution	Act. Gross Rev Req, Pg.3, L117	-		NA	
110	General & Intangible	Act. Gross Rev Req, Pg.3, L118	41,490,444		WS 0.24783	10,282,545
111	<b>TOTAL GROSS PLANT</b>	L106 + L107 - L108 + L109 + L110	\$ 724,013,399		<b>GP = 0.23255</b>	\$ 168,366,275
112						
113	<b>ACCUMULATED DEPRECIATION</b>	Use ACTUAL HISTORICAL COST				
114	Production	Act. Gross Rev Req, Pg.3, L122	\$ 344,197,361		NA	
115	Total transmission plant, including leases	Act. Gross Rev Req, Pg.3, L123	78,034,067		DA 1.00000	\$ 78,034,067
116	Less: Excluded Plant	Act. Gross Rev Req, Pg.3, L124	-		DA 1.00000	-
117	Distribution	Act. Gross Rev Req, Pg.3, L125	-		NA	
118	General & Intangible	Act. Gross Rev Req, Pg.3, L126	16,637,132		WS 0.24783	4,123,168
119	<b>TOTAL ACCUM. DEPRECIATION</b>	L114 + L115 - L116 + L117 + L118	\$ 438,868,560			\$ 82,157,235
120						
121	<b>NET PLANT IN SERVICE</b>	Use ACTUAL HISTORICAL COST				
122	Production	L106 - L114	\$ 180,241,865			
123	Total transmission plant, including leases	L107 - L115	80,049,663			\$ 80,049,663
124	Less: Excluded Plant	L108 - L116	-			-
125	Distribution	L109 - L117	-			-
126	General & Intangible	L110 - L118	24,853,312			6,159,377
127						
128	<b>TOTAL NET PLANT</b>	L122 + L123 - L124 + L125 + L126	\$ 285,144,840		<b>NP = 0.30233</b>	\$ 86,209,040

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line</u>	(1) <u>Description</u>	(2) <u>KCC Annual Report/Worksheet</u>	(3) <u>Total Company</u>	(4)	(5) <u>Allocator</u>	(6) <u>Transmission</u> (Col. 3 times Col. 5)
	<b>WAGES &amp; SALARY ALLOCATOR (WS)</b>	ACTUAL HISTORICAL COST				
129	Production	Act. Gross Rev Req, Pg.4, L138	\$ 10,635,839			
130	Transmission	Act. Gross Rev Req, Pg.4, L139	3,614,744	PTP	0.97858	\$ 3,537,320
131	Distribution	Act. Gross Rev Req, Pg.4, L140	-			
132	Other	Act. Gross Rev Req, Pg.4, L141	-			
133	Total	Sum (L129:L132)	\$ 14,250,583			\$ 3,537,320
134	Wage & Salary Allocator Calculation	Col 6, L133 / Col 3, L133			PWS= 0.24822	
135						
136						
137						
138						
139						
140						
141	<b>RETURN (R)</b>					
142						
143	<b>RETURN (R)</b>					
144	Net Plant allocated to Transm. 13 mo. avg. 2015, excludes leases)	Projected Gross Rev Req, L26, Col. (6)				\$ 48,375,378
145	Net Plant allocated to Transm. 13 mo. avg. 2013, excludes leases)	Actual Gross Rev Req, L27, Col. (6)				\$ 48,421,195
146	Ratio Net Plant2015 / 2013	L144 / 145				0.9991
147						
148	Transmission Return for 2013 Actual Before Incentives	Act. Gross Rev Req, L97, Col. (6)				\$ 8,611,334
149						
150	Transmission Return for 2015 Projected	L146 * L148				\$ 8,603,185
151						
152	<b>GROSS REV. REQUIREMENT FOR INCENTIVE PROJECTS</b>					
153	<b>Plant Granted Incentive ROE Adder:</b>					
154	Total Incentive Plant	WP P-1, Pg. 1, L38	\$ -			
155	Less: Total Accumulated Depreciation	WP P-1, Pg. 1, L38	-			
156	Net Incentive Plant	L154 - L155	\$ -			
157	Incentive Return	WP P-1, Pg. 1, L41			\$ -	
158						
159						
160						
161						
162						
163	<b>Abandoned Plant:</b>					
164	Unamortized Abandoned Transmission Plant	Pg. 1, L32	\$ -			
165	Return on Abandoned Plant	Actual Gross Rev Req Pg. 4, L174 * L164	-			
166	Amortization Expense for Abandoned Plant	Pg. 2, L73	-			
167	Total Recovery for Abandoned Plant	Sum (L165:L166)	\$ -			
168	<b>TOTAL GROSS REV. REQUIREMENT FOR INCENTIVE PROJ.</b>	L157 + L161 + L167				\$ -
169						
170	<b>INCENTIVE PLANT (excludes CWIP and Abandoned Plant)</b>					
171	Incentive Plant: Projected Base Plan Funded	RTO Project Smry	\$ -	\$ -		\$ -
172	Incentive Plant: Projected Balanced Portfolio	RTO Project Smry	-	-		-
173	Incentive Plant: Projected ITP / Priority Project-1	RTO Project Smry	-	-		-
174	Incentive Plant: Projected ITP / Priority Project-2	RTO Project Smry	-	-		-
175	Incentive Plant: Projected Sponsor Funded	Spon Project Smry	-	-		-
176	Total Incentive Plant	Sum (L171:L175)	\$ -	\$ -		\$ -
177	Note: Incentive gross plant and accumulated depreciation values, if applicable, will be calculated by cell references to the RTO Project Smry and Spon Proj Smry tabs.					
178	<b>Incentive Return</b>	WP P-1, Pg. 1, L41				\$ -

**Sunflower Electric Power Corporation (SEPC)  
Projected Gross Revenue Requirements  
For the 12 months ended - December 31, 2015**

**Notes**

- A Reduce Rate Base by Unrefunded Transmission customer advances for construction. This line shall be directly assigned 100% to Transmission. Provide separate workpaper to support adjustment.
- B Hold for future use
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L41, Col. 6.
- D Hold for future use

<b><u>Line No.</u></b>	<b><u>Allocators</u></b>	<b>ALLOCATION FACTORS</b>	<b><u>Description</u></b>	<b><u>Location of Calculation or First Use of Allocator</u></b>
1	<b>PTP</b>		Percentage of projected transmission plant included in rate base.	L102
2	<b>PWS</b>		Percentage of projected transmission labor included in rates	L134
3	<b>DA</b>		Direct assignment	
4	<b>GP</b>		Ratio of allocated transmission, general, & intangible plant to total gross plant.	L111
5	<b>NA</b>		Not applicable for the transmission formula rate.	
6	<b>NP</b>		Ratio of net transmission, general, & intangible plant to total net plant.	L128
7				

Old Amortization					Amend and Extend Amortization											
Days per year					Rate 5.376%											
Days from closing to 06/30/04					Quarters 77											
SEC A					Payment 1,023,009.31					Annual						
Date	Payment	Interest	Principal	Balance	Date	Payment	Interest	Principal	Balance	Date	Payment	Interest	Principal	Balance	Interest	Principal
6/30/2014	-			54,137,800.66	6/30/2014				54,137,800.66	6/30/2014	0.00	0.00	-	-		
9/30/2014	5,982,819.76	732,819.76	5,250,000.00	48,887,800.66	9/30/2014	5,982,819.76	732,819.76	5,250,000.00	48,887,800.66	9/30/2014						
12/31/2014	5,912,601.01	662,601.01	5,250,000.00	43,637,800.66	12/31/2014	1,023,009.31	657,052.04	365,957.27	48,521,843.39	12/31/2014	(4,889,591.70)	(5,548.97)	(4,884,042.73)	4,884,042.73		
3/31/2015	6,042,382.26	592,382.26	5,450,000.00	38,187,800.66	3/31/2015	1,023,009.31	652,133.58	370,875.73	48,150,967.66	3/31/2015	(5,019,372.95)	59,751.32	(5,079,124.27)	9,963,167.00		
6/30/2015	5,969,488.51	519,488.51	5,450,000.00	32,737,800.66	6/30/2015	1,023,009.31	647,149.01	375,860.30	47,775,107.36	6/30/2015	(4,946,479.20)	127,660.50	(5,074,139.70)	15,037,306.70		
9/30/2015	5,895,913.51	445,913.51	5,450,000.00	27,287,800.66	9/30/2015	1,023,009.31	642,097.44	380,911.86	47,394,195.50	9/30/2015	(4,872,904.20)	196,183.93	(5,069,088.14)	20,106,394.84		
12/31/2015	5,822,338.51	372,338.51	5,450,000.00	21,837,800.66	12/31/2015	1,023,009.31	636,977.99	386,031.32	47,008,164.18	12/31/2015	(4,799,329.20)	264,639.48	(5,063,968.68)	25,170,363.52	648,235.22	(20,286,320.78)
3/31/2016	6,323,763.51	298,763.51	6,025,000.00	15,812,800.66	3/31/2016	1,023,009.31	631,789.73	391,219.58	46,616,944.60	3/31/2016	(5,300,754.20)	333,026.22	(5,633,780.42)	30,804,143.94		
6/30/2016	6,242,426.01	217,426.01	6,025,000.00	9,787,800.66	6/30/2016	1,023,009.31	626,531.74	396,477.57	46,220,467.03	6/30/2016	(5,219,416.70)	409,105.73	(5,628,522.43)	36,432,666.37		
9/30/2016	6,159,582.26	134,582.26	6,025,000.00	3,762,800.66	9/30/2016	1,023,009.31	621,203.08	401,806.23	45,818,660.79	9/30/2016	(5,136,572.95)	486,620.82	(5,623,193.77)	42,055,860.13		
12/31/2016	3,814,539.17	51,738.51	3,762,800.66	(0.00)	12/31/2016	1,023,009.31	615,802.80	407,206.51	45,411,454.29	12/31/2016	(2,791,529.86)	564,064.29	(3,355,594.15)	45,411,454.29	1,792,817.05	(20,241,090.77)
	58,165,854.50	4,028,053.84	54,137,800.66													

**Sunflower Electric Power Corporation (SEPC)  
Rate Formula Template**

**Projected Schedule 1 Revenue Requirements  
For the 12 months ended - December 31, 2015**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	(3)	(4)
				<u>Amount</u>
<b>A. Projected Schedule 1 ARR</b>				
1	Total Load Dispatch & Scheduling	Actual Sch 1 Rev Req, L1 * (P-2 (Exp. & Rev. Credits) L6, Col 5	\$	1,709,827
2	Plus: Acct. 556 SPP NERC Compliance Charges	Actual Sch 1 Rev Req, L2 * (P-2 (Exp. & Rev. Credits) L6, Col 5		-
3	Less: Scheduling, System Control and Dispatch Services	Actual Sch 1 Rev Req, L3 * (P-2 (Exp. & Rev. Credits) L6, Col 5		-
4	Less: Transmission Service Studies	Actual Sch 1 Rev Req, L4 * (P-2 (Exp. & Rev. Credits) L6, Col 5		-
5	Less: Reliability, Planning & Standards Dev. Services	Actual Sch 1 Rev Req, L5 * (P-2 (Exp. & Rev. Credits) L6, Col 5		-
6	Total	L1 + L2 - L3 - L4 - L5	\$	1,709,827
7	Plus: NERC Penalties Associated with Transmission (Acct. 42630)	Actual Sch 1 Rev Req, L7 * (P-2 (Exp. & Rev. Credits) L6, Col 5		-
8	Less: PTP Service Credit	Actual Sch. 1 Rev Req, L8		3,502
9	Revenue Requirement for Schedule 1	L6 + L7 - L8	\$	1,706,325
10	Prior Year True-Up	L30		-
11				
12	Net Schedule 1 Revenue Requirement for Zone	L9 + L10	\$	1,706,325
13	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$	1,709,827
<b>B. Projected Schedule 1 Rate Calculations</b>				
14	SEPC 12-CP. Peak Demand	WP P-3, L15		382.87 MW
15				
16	Annual Point-to-Point Rate in \$/MW - Year	L12 / L14	\$	4,456.700
17	Monthly Point-to-Point Rate \$/MW - Month	L16 / 12	\$	371.400
18	Weekly Point-to-Point Rate \$/MW - Week	L16 / 52	\$	85.710
19	Daily Point-to-Point Rate \$/MW - Day	L16 / 365	\$	12.210
20	Hourly Point-to-Point Rate \$/MW - Hour	L16 / 8760	\$	0.509
<b>C. Schedule 1 True-UP</b>				
21	Actual Revenue Requirement for 2013	Actual Sched 1 Rev Req, L9	\$	1,682,108
22	Projected Revenue Requirement for 2013	Schedule 1 Proj. for the Actual Period ( Note C)		1,682,108
23	Revenue Requirement True-Up	L21 - L22	\$	-
24				
25	Interest on True-Up:			
26	If Actual Revenue Req. > Projected Revenue Req.	L23 * (Min(ST I-Rate or FERC I-Rate)/12) * 24 (Note A)		-
27				
28	If Actual Revenue Req. < Projected Revenue Req.	L23 * (FERC Interest Rate/12) * 24 (Note B)		-
29				
30	Total Annual True-Up Adjustment	Sum (L23:L28)	\$	-

**Notes:**

- A The interest rate for an undercharge is the same rate used in the True -Up schedule.
- B The interest rate for an overcharge is the same rate used in the True -Up schedule.
- C Enter the Projected Revenue Requirement for the Actual period, pending the Actual data. For the initial two years, set this equal to the calculated Actual period since there is no true-up.



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2015**

**Incentive Projects**

			Description				Description								
			<b>Project :</b>				<b>Project :</b>								
			Type:				Type:								
			Depr. Rate:(A) 0.1402%				Depr. Rate:(A) 0.1402%								
			DSC Adder (B) -				DSC Adder (B) -								
			Avg. Debt Service Rate 18.5285% Return Adder 0.00%				Avg. Debt Service Rate 18.5285% Return Adder 0.00%								
			Begin. Plant Bal: \$ -				Begin. Plant Bal: \$ -								
			Begin. Acc. Depr: -				Begin. Acc. Depr: -								
			Begin. Year-Mo.:				Begin. Year-Mo.:								
<b>Total Incentive Plant</b>															
Mon	Year		Total				Gross Plant	Depreciation	Accum. Depr.	Net Plant		Gross Plant	Depreciation	Accum. Depr.	Net Plant
			Gross Plant	Depreciation	Accum. Depr.										
			\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
12	Jan 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
13	Feb 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
14	Mar 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
15	Apr 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
16	May 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
17	Jun 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
18	Jul 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
19	Aug 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
20	Sep 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
21	Oct 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
22	Nov 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
23	Dec 2014		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
24	Jan 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
25	Feb 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
26	Mar 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
27	Apr 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
28	May 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
29	Jun 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
30	Jul 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
31	Aug 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
32	Sep 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
33	Oct 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
34	Nov 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
35	Dec 2015		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
36															
37	12 Mon Tot		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
38	13 Mon Avg		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
39	<b>Total Approved Project Incentives:</b>														
40															
41	<b>Return due to Incentive DSC Adder</b>		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.  
 (B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service Rate. If FERC grants a different incentive, the formula may need to be modified accordingly.

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2015**

**Incentive Projects (continued)**

		<i>Description</i>				<i>Description</i>			
42		<b>Project :</b>				<b>Project :</b>			
43		Type:				Type:			
44		Depr. Rate:(A)		0.1402%	Depr. Rate:(A)		0.1402%		
45		DSC Adder (B)		-	DSC Adder (B)		-		
46		Avg. Debt Service Rate		18.5285%	Return Adder		0.00%		
47		Begin. Plant Bal:		\$ -	Begin. Plant Bal:		\$ -		
48		Begin. Acc. Depr:		-	Begin. Acc. Depr:		-		
49		Begin. Year-Mo.:			Begin. Year-Mo.:				
50									
51	<b>Mon Year</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>
52		\$ -				\$ -			
53	Jan 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	Feb 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Mar 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Apr 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Jun 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Jul 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Aug 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Sep 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Oct 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Nov 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Dec 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Jan 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	Feb 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Mar 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Apr 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	May 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Jun 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	Jul 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Aug 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Sep 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	Oct 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	Nov 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
76	Dec 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77									
78	Total		\$ -				\$ -		
79	13 Mo. Avg.	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
80									
81									
82		<b>Return due to Incentive DSC Adder</b>			\$ -	<b>Return due to Incentive DSC Adder</b>			\$ -

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

(B) The formula is set up to accommodate an incentive DSC Adder. If FERC grants an ROE adder, it may be converted to a TIER adder using the following formula: TIER Adder = (ROE Adder \* Equity Ratio) / Average System Interest Rate, or to a DSC adder using the following formula: DSC Adder = (ROE Adder \* Equity ratio) / Average System Debt Service Rate. If FERC grants a different incentive, the formula may need to be modified accordingly.



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2015**

**Incentive Projects (continued)**

		<i>Description</i>				<i>Description</i>				
83		<b>Project :</b>				<b>Project :</b>				
84		Type:				Type:				
85		Depr. Rate:(A)		0.1402%	Depr. Rate:(A)		0.1402%			
86		DSC Adder (B)		-	DSC Adder (B)		-			
87		Avg. Debt Service Rate		18.5285%	Avg. Debt Service Rate		18.5285%	Return Adder 0.00%		
88		Begin. Plant Bal:			Begin. Plant Bal:		\$ -			
89		Begin. Acc. Depr:			Begin. Acc. Depr:					
90		Begin. Year-Mo.:			Begin. Year-Mo.:					
91										
92	<b>Mon</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Depreciation</b>	<b>Accum. Depr.</b>	<b>Net Plant</b>
93			\$ -				\$ -			
94	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	Jan	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Feb	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	Mar	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	Apr	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	May	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	Jun	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	Jul	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	Aug	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
114	Sep	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	Oct	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Nov	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	Dec	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118										
119	Total			\$ -				\$ -		
120	13 Mo. Avg.		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
121										
122										
123			<b>Return due to Incentive TIER Adder</b>		\$ -		<b>Return due to Incentive TIER Adder</b>		\$ -	

(A) Special incentive (Depreciation Rate, TIER, or DSC) may be utilized for specific incentive transmission projects if approved by the FERC.

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**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2015**

**Summary (Sunflower Owned Facilities)**

Total Incentive, Non-Incentive and SPP Plant Total Plant Additions (Excluding Leases)					Projected New Non Incentive Plant								
Mon.	Year	Gross Plant	Depreciation	Accum. Dep.	Plant Additions					Plant in Service	Depreciation Accrual (G)	Accumulated Depreciation	
					RTO Directed (C)	Sponsored (D)	Third Party (E)	Other (F)	Total				
124												0.1402%	
125													
126													
127													
128	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
129													
130	Jan	2014	\$ 121,615,669	\$ 170,545	\$ 78,353,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,615,669	\$ 170,545	\$ 78,353,046
131	Feb	2014	\$ 121,669,425	\$ 170,545	\$ 78,523,591	\$ -	\$ -	\$ -	\$ 53,756	\$ 53,756	\$ 121,669,425	\$ 170,545	\$ 78,523,591
132	Mar	2014	\$ 121,669,425	\$ 170,621	\$ 78,694,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,669,425	\$ 170,621	\$ 78,694,212
133	Apr	2014	\$ 123,360,211	\$ 170,621	\$ 78,864,833	\$ -	\$ -	\$ -	\$ 1,690,786	\$ 1,690,786	\$ 123,360,211	\$ 170,621	\$ 78,864,833
134	May	2014	\$ 123,360,211	\$ 172,992	\$ 79,037,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,360,211	\$ 172,992	\$ 79,037,824
135	Jun	2014	\$ 123,485,886	\$ 172,992	\$ 79,210,816	\$ -	\$ -	\$ -	\$ 125,675	\$ 125,675	\$ 123,485,886	\$ 172,992	\$ 79,210,816
136	Jul	2014	\$ 123,485,886	\$ 173,168	\$ 79,383,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,485,886	\$ 173,168	\$ 79,383,984
137	Aug	2014	\$ 123,485,886	\$ 173,168	\$ 79,557,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,485,886	\$ 173,168	\$ 79,557,152
138	Sep	2014	\$ 124,911,561	\$ 173,168	\$ 79,730,320	\$ -	\$ -	\$ -	\$ 1,425,675	\$ 1,425,675	\$ 124,911,561	\$ 173,168	\$ 79,730,320
139	Oct	2014	\$ 124,911,561	\$ 175,167	\$ 79,905,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,911,561	\$ 175,167	\$ 79,905,487
140	Nov	2014	\$ 124,984,263	\$ 175,167	\$ 80,080,654	\$ -	\$ -	\$ -	\$ 72,702	\$ 72,702	\$ 124,984,263	\$ 175,167	\$ 80,080,654
141	Dec	2014	\$ 125,022,476	\$ 175,269	\$ 80,255,923	\$ -	\$ -	\$ -	\$ 38,213	\$ 38,213	\$ 125,022,476	\$ 175,269	\$ 80,255,923
142	Jan	2015	\$ 125,022,476	\$ 175,323	\$ 80,431,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 80,431,246
143	Feb	2015	\$ 125,022,476	\$ 175,323	\$ 80,606,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 80,606,568
144	Mar	2015	\$ 125,022,476	\$ 175,323	\$ 80,781,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 80,781,891
145	Apr	2015	\$ 125,022,476	\$ 175,323	\$ 80,957,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 80,957,214
146	May	2015	\$ 125,022,476	\$ 175,323	\$ 81,132,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 81,132,536
147	Jun	2015	\$ 125,022,476	\$ 175,323	\$ 81,307,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 81,307,859
148	Jul	2015	\$ 125,022,476	\$ 175,323	\$ 81,483,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 81,483,182
149	Aug	2015	\$ 125,022,476	\$ 175,323	\$ 81,658,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 81,658,504
150	Sep	2015	\$ 125,022,476	\$ 175,323	\$ 81,833,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 81,833,827
151	Oct	2015	\$ 125,022,476	\$ 175,323	\$ 82,009,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 82,009,150
152	Nov	2015	\$ 125,022,476	\$ 175,323	\$ 82,184,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,022,476	\$ 175,323	\$ 82,184,472
153	Dec	2015	\$ 125,381,100	\$ 175,323	\$ 82,359,795	\$ -	\$ -	\$ -	\$ 358,624	\$ 358,624	\$ 125,381,100	\$ 175,323	\$ 82,359,795
154													
155	12 Mon Tot			\$ 2,103,872								\$ 2,103,872	
156	13 Mon Avg	\$ 125,050,062		\$ 81,307,859							\$ 125,050,062		\$ 81,307,859

Notes:

- (C) See WP P-4 (Proj. RTO Directed).
- (D) See WP P-5 (Sponsored Projects).
- (E) See WP P-6 (Third Party Projects).
- (F) Other transmission projects, not included in the Special Project categories.
- (G) See WP A-5 (Act Depreciation Rate).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant  
For the 12 months ended - December 31, 2015**

**Capital Leases**

		Plant-in-Service as of 12/31/2013			New Non-RTO Facilities			New RTO Facilities			Total Capital Leases			
		Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	
Mon.	Year	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
157														
158														
159														
160	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
161														
162	Jan	2014	\$ 26,831,837	\$ 4,955,343	\$ 21,876,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 4,955,343	\$ 21,876,494
163	Feb	2014	\$ 26,831,837	\$ 5,041,419	\$ 21,790,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,041,419	\$ 21,790,418
164	Mar	2014	\$ 26,831,837	\$ 5,127,495	\$ 21,704,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,127,495	\$ 21,704,342
165	Apr	2014	\$ 26,831,837	\$ 5,213,570	\$ 21,618,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,213,570	\$ 21,618,267
166	May	2014	\$ 26,831,837	\$ 5,299,646	\$ 21,532,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,299,646	\$ 21,532,191
167	Jun	2014	\$ 26,831,837	\$ 5,385,722	\$ 21,446,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,385,722	\$ 21,446,115
168	Jul	2014	\$ 26,831,837	\$ 5,471,797	\$ 21,360,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,471,797	\$ 21,360,040
169	Aug	2014	\$ 26,831,837	\$ 5,557,873	\$ 21,273,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,557,873	\$ 21,273,964
170	Sep	2014	\$ 26,831,837	\$ 5,643,948	\$ 21,187,889	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,643,948	\$ 21,187,889
171	Oct	2014	\$ 26,831,837	\$ 5,730,023	\$ 21,101,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,730,023	\$ 21,101,814
172	Nov	2014	\$ 26,831,837	\$ 5,816,098	\$ 21,015,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,816,098	\$ 21,015,739
173	Dec	2014	\$ 26,831,837	\$ 5,902,173	\$ 20,929,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,902,173	\$ 20,929,664
174	Jan	2015	\$ 26,831,837	\$ 5,964,331	\$ 20,867,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 5,964,331	\$ 20,867,506
175	Feb	2015	\$ 26,831,837	\$ 6,026,489	\$ 20,805,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,026,489	\$ 20,805,348
176	Mar	2015	\$ 26,831,837	\$ 6,088,647	\$ 20,743,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,088,647	\$ 20,743,190
177	Apr	2015	\$ 26,831,837	\$ 6,150,805	\$ 20,681,032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,150,805	\$ 20,681,032
178	May	2015	\$ 26,831,837	\$ 6,212,963	\$ 20,618,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,212,963	\$ 20,618,874
179	Jun	2015	\$ 26,831,837	\$ 6,275,121	\$ 20,556,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,275,121	\$ 20,556,716
180	Jul	2015	\$ 26,831,837	\$ 6,337,279	\$ 20,494,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,337,279	\$ 20,494,558
181	Aug	2015	\$ 26,831,837	\$ 6,399,437	\$ 20,432,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,399,437	\$ 20,432,400
182	Sep	2015	\$ 26,831,837	\$ 6,461,595	\$ 20,370,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,461,595	\$ 20,370,242
183	Oct	2015	\$ 26,831,837	\$ 6,523,753	\$ 20,308,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,523,753	\$ 20,308,084
184	Nov	2015	\$ 26,831,837	\$ 6,585,911	\$ 20,245,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,585,911	\$ 20,245,926
185	Dec	2015	\$ 26,831,837	\$ 6,648,069	\$ 20,183,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831,837	\$ 6,648,069	\$ 20,183,768
186														
187	13 Mon	Avg			\$ 20,556,716			\$ -			\$ -	\$ 26,831,837	\$ 6,275,121	\$ 20,556,716

Note: Depreciation/amortization is not actually recorded for capital leased facilities. Instead, Plant-in-Service is reduced as a portion of the lease payments are used to reduce the principle amount. The above treatment is equivalent to the accounting treatment intended to develop the appropriate Net Plant values to use in allocating O&M and other expenses.

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Plant**  
**For the 12 months ended - December 31, 2015**

**Operating Leases**

		Plant-in-Service as of 12/31/2013			New Non-RTO Facilities			New RTO Facilities			Total Operating Leases		
		Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant	Gross Plant	Equiv. Acuum. Amortization	Net Plant
Mon.	Year	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
193	Jan 2014	\$ 17,653,096	\$ 431,413	\$ 17,221,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 431,413	\$ 17,221,683
194	Feb 2014	\$ 17,653,096	\$ 449,306	\$ 17,203,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 449,306	\$ 17,203,790
195	Mar 2014	\$ 17,653,096	\$ 467,199	\$ 17,185,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 467,199	\$ 17,185,897
196	Apr 2014	\$ 17,653,096	\$ 485,092	\$ 17,168,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 485,092	\$ 17,168,004
197	May 2014	\$ 17,653,096	\$ 502,985	\$ 17,150,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 502,985	\$ 17,150,111
198	Jun 2014	\$ 17,653,096	\$ 520,878	\$ 17,132,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 520,878	\$ 17,132,218
199	Jul 2014	\$ 17,653,096	\$ 539,989	\$ 17,113,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 539,989	\$ 17,113,107
200	Aug 2014	\$ 17,653,096	\$ 559,099	\$ 17,093,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 559,099	\$ 17,093,997
201	Sep 2014	\$ 17,653,096	\$ 578,210	\$ 17,074,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 578,210	\$ 17,074,886
202	Oct 2014	\$ 17,653,096	\$ 597,320	\$ 17,055,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 597,320	\$ 17,055,776
203	Nov 2014	\$ 17,653,096	\$ 616,431	\$ 17,036,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 616,431	\$ 17,036,665
204	Dec 2014	\$ 17,653,096	\$ 635,542	\$ 17,017,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 635,542	\$ 17,017,554
205	Jan 2015	\$ 17,653,096	\$ 654,652	\$ 16,998,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 654,652	\$ 16,998,444
206	Feb 2015	\$ 17,653,096	\$ 673,763	\$ 16,979,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 673,763	\$ 16,979,333
207	Mar 2015	\$ 17,653,096	\$ 692,873	\$ 16,960,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 692,873	\$ 16,960,223
208	Apr 2015	\$ 17,653,096	\$ 711,984	\$ 16,941,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 711,984	\$ 16,941,112
209	May 2015	\$ 17,653,096	\$ 731,094	\$ 16,922,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 731,094	\$ 16,922,002
210	Jun 2015	\$ 17,653,096	\$ 750,205	\$ 16,902,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 750,205	\$ 16,902,891
211	Jul 2015	\$ 17,653,096	\$ 770,616	\$ 16,882,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 770,616	\$ 16,882,480
212	Aug 2015	\$ 17,653,096	\$ 791,027	\$ 16,862,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 791,027	\$ 16,862,069
213	Sep 2015	\$ 17,653,096	\$ 811,438	\$ 16,841,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 811,438	\$ 16,841,658
214	Oct 2015	\$ 17,653,096	\$ 831,849	\$ 16,821,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 831,849	\$ 16,821,247
215	Nov 2015	\$ 17,653,096	\$ 852,260	\$ 16,800,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 852,260	\$ 16,800,836
216	Dec 2015	\$ 17,653,096	\$ 872,671	\$ 16,780,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,653,096	\$ 872,671	\$ 16,780,425
217													
218	13 Mon Avg			\$ 16,900,790			\$ -			\$ -	\$ 17,653,096	\$ 752,306	\$ 16,900,790

Note: Plant investment is not actually recorded for operating leased facilities. The above treatment is equivalent to the accounting treatment intended to develop the appropriate proxy Net Plant values to use in allocating O&M and other expenses.



**Sunflower Electric Power Corporation (SEPC)  
Projected Expenses and Revenue Credits  
For the 12 months ended - December 31, 2015**

(1) <u>Line</u>	(2) <u>Description</u>	(3) <u>Source</u>	(4) <u>2013 Actual Costs</u>	(5) <u>2015 Projected Costs</u> (Ratio * Proj. Net Plant)
1	Net Plant in Service (Excludes Capital and Operating Leases)	Actual Gross Rev, Pg. 1, L22, Col 6 & Projected Gross Rev, Pg 1, L21, Col. 6	\$ 43,797,801	\$ 43,742,203
2	Plus: Net Plant Equivalent for Capital Leases (Note D)	A-12, Pg. 1, L23 & P-1, Pg. 5, L187	18,906,767	20,556,716
3	Plus: Net Plant Equivalent for Operating Leases (Note D)	A-12, Pg. 1, L28 & P-1, Pg.6, L218	17,345,094	16,900,790
4	Less: Net Plant Excluded for O&M, Other Taxes and Gen. Plant	Note A	-	-
5	Adjusted Net Plant for O&M and Other Taxes	L1 + L2 + L3 - L4	\$ 80,049,663	\$ 81,199,710
6	Ratio Projected Net Plant to Actual Net Plant			CALC RATIO = 1.0144
7	CAP on Ratio	Input		CAP = 1.1000
8	Capped Ratio Used to Project Expenses	Lesser of L6 or L7		CAPPED RATIO 1.0144
9	<b>Operation and Maintenance Expenses</b>			
10	Transmission	Actual Gross Rev, Pg. 2, L60	\$ 34,182,501	\$ 34,673,590
11	Less: Account 565	Actual Gross Rev, Pg. 2, L61	20,105,090	20,393,933
12	Less: Transmission Leases & Facility Charges	Actual Gross Rev, Pg. 2, L62	4,613,457	4,679,737
13	Less Schedule 1 Rev. Req.	Actual Gross Rev, Pg. 2, L63	1,685,610	1,709,827
14	Plus: Projected Transmission Leases & Facility Charges	See Note B		4,957,194
15	A&G -Adjusted per WP A-11	Actual Gross Rev, Pg. 2, L65	11,486,614	11,651,638
16	Plus: Safety Advertising	Actual Gross Rev, Pg. 2, L66	-	-
17	Plus Association Dues Directly Related to Transmission	Actual Gross Rev, Pg. 2, L67	-	-
18	Plus: Advertising -Transmission	Actual Gross Rev, Pg. 2, L68	-	-
19	Plus: Research -Transmission	Actual Gross Rev, Pg. 2, L69	-	-
20	Plus: Regulatory Exp -Transmission	Actual Gross Rev, Pg. 2, L70	306,322	310,723
21	Plus: Corporate Visibility -Transmission	Actual Gross Rev, Pg. 2, L71	-	-
22	Projected O&M	L10 - Sum(L11:L13) + L14 + L15 + Sum(L16:L21)	\$ 19,571,280	\$ 24,809,648
23	<b>Other Taxes</b>			
24	<b>LABOR RELATED</b>			
25	Payroll	Actual Gross Rev, Pg. 2, L87	\$ -	\$ -
26	Highway and vehicle	Actual Gross Rev, Pg. 2, L88	-	-
27	<b>PLANT RELATED</b>			
28	Property (Note P)	Actual Gross Rev, Pg. 2, L90	-	-
29	Gross Receipts	Actual Gross Rev, Pg. 2, L91	-	-
30	Other	Actual Gross Rev, Pg. 2, L92	386	392
31	Projected Other Taxes	Sum (L25:L30)	\$ 386	\$ 392
32				
33	<b>Revenue Credits</b>			
34	Total Sch. 11 Revenue Received in 2013		WP A-1 (Act Rev Credits), L45	\$ 3,089,414
35				
36	Net Projected ATRR for Projects Completed as of 12/31/2015 for which Revenue was Received in 2013			
37	Project 1			
38	Project 2			
39	Project 3			
40	Project 4			
41	Project 5			
42	Project 6			
43	Total Net Projected ATRR for Projects Completed as of 12/31/2015		Sum(L37:L42)	\$ -
44				
45	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2015		L34 - L43 if positive	\$ 3,089,414
46	Adjustment to Revenue Credits Applied to Zonal Revenue Requirements.		Note C	-
47	Total Revenue Credits Applied to Zonal Revenue Requirements			\$ 3,089,414

Notes:

- A For some Special Projects, constructed on behalf of others, Sunflower may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on Sunflower's books. No such projects are projected through 2014.
- B Lease payments for 2013 (actual) and 2015 (projected) are shown below:

	<u>Annualized</u>	
	<u>2013</u>	<u>2015</u>
Midwest Energy	\$ 85,384	\$ 85,384
Pioneer	1,337,523	1,337,523
Western	26,761	6,362
Wheatland	992,446	1,356,582
Mid-Kansas (Rhoades to Phillipsburg 115 kV line)	1,300,061	1,300,061
Mid-Kansas (Holcomb to Plymell 115 kV line)	383,676	383,676
Mid-Kansas (Plymell to Pioneer Tap 115 kV line)	487,606	487,606
Total	\$ 4,613,457	\$ 4,957,194

- C For the initial filing, use the value from the Actual Test Year. However, if major known and measurable changes are expected, provide a separate workpaper to support any adjustments
- D Operating and Capital Leases are only to be included here if Sunflower is responsible for the O&M expense

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Network Load**  
**For the 12 months ended - December 31, 2014**

Line No.	a	b	c	d	e	f
	Month	Monthly Transmission Network Load as Percentage of the Average Total Network Load of January thru August. (Worksheet A-2)	Average Monthly Transmission Network Load for January thru August (col e, line 2 thru line 9)	Estimated Monthly Transmission Network Load for September thru December ( b X c)	Actual Load for January through August	Projected Transmission Network Load
1	January				321.45	321.45
3	February				328.33	328.33
4	March				338.16	338.16
5	April				343.30	343.30
6	May				419.54	419.54
7	June				467.00	467.00
8	July				511.47	511.47
9	August				499.30	499.30
10	September	104.01%	403.57	419.74		419.74
11	October	79.61%	403.57	321.29		321.29
12	November	78.20%	403.57	315.61		315.61
13	December	76.63%	403.57	309.24		309.24
14	Total					4,594.42
15	12-CP					382.87

Note: **Column b** is the monthly transmission network load for September, October, November and December as a percentage of the average of the monthly transmission network load values for January through August, based on monthly load values in Worksheet A-2.

**Column c** is average (January thru August) of monthly transmission network load in column e.

**Column f** contains actual load values for January-August and projected load values for September - December.

**Sunflower Electric Power Corporation (SEPC)**  
**Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)**  
**For the 12 months ended - December 31, 2015**

1 <b>Total Base Plan Projects (Sunflower Owned)</b>													
2 <b>Project: 1</b>													
3 SPP Proj. ID													
4 Depr. Rate: 0.1402% (A)													
5 Begin Plant in Serv. \$ -													
6 Begin. Acc. Depr: \$ -													
7 Begin. Year-Mo.:													
8 <b>Project: 2</b>													
9 SPP Proj. ID													
10 Depr. Rate: 0.1402% (A)													
11 Begin Plant in Serv. \$ -													
12 Begin. Acc. Depr: \$ -													
13 Begin. Year-Mo.:													
14 <b>Project: 3</b>													
15 SPP Proj. ID													
16 Depr. Rate: 0.1402% (A)													
17 Begin Plant in Serv. \$ -													
18 Begin. Acc. Depr: \$ -													
19 Begin. Year-Mo.:													
Mon.	Year	Total			Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
9	Jan	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
10	Feb	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
11	Mar	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
12	Apr	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
13	May	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
14	Jun	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
15	Jul	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
16	Aug	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
17	Sep	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
18	Oct	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
19	No	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
20	Dec	2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$
21	Jan	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
22	Feb	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
23	Mar	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
24	Apr	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
25	May	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
26	Jun	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
27	Jul	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
28	Aug	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
29	Sep	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
30	Oct	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
31	Nov	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
32	Dec	2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$
33													
34	13 Mon Avg		\$	-	\$	-	\$	-	\$	-	\$	-	\$
35	12 Mon Depr Exp		\$	-	\$	-	\$	-	\$	-	\$	-	\$

**Notes:**

- (A) See WP A-5 (Act Depreciation.Rate).
- (B) P-4 projects should be included in total projected transmission projects for P-1
- (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

36 <b>Base Plan Projects (Sunflower Owned ) (cont'd)</b>			<b>Project: 4</b>			<b>Project: 5</b>			<b>Project: 6</b>		
37			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
38			Depr. Rate: 0.1402% (A)			Depr. Rate: 0.1402% (A)			Depr. Rate: 0.1402% (A)		
39			Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -		
40			Begin. Acc. Depr: \$ -			Begin. Acc. Depr: \$ -			Begin. Acc. Depr: \$ -		
41			Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
42	<b>Month</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
43			\$ -			\$ -			\$ -		
44	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Jan	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Feb	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Mar	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Apr	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	May	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Jun	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Jul	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Aug	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	Sep	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Oct	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66	No	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67	Dec	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68											
69	13 Mon Avg		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	12 Mon Depr Exp		12 Mon Depr Exp	\$ -		12 Mon Depr Exp	\$ -		12 Mon Depr Exp	\$ -	

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

71 Total Base Plan Projects (Capital Leases)			Project: 1			Project: 2			Project: 3				
72			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID				
73			Sum of Monthly Lease Payments 2015			Sum of Monthly Lease Payments 2015			Sum of Monthly Lease Payments 2015				
74			Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -			
75			Begin. Acc. Amort:	\$ -		Begin. Acc. Amort:	\$ -		Begin. Acc. Amort:	\$ -			
76			Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:				
77 Mon.	77 Year	Total			Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant
78		Gross Plant	Accm. Amort.	Net Plant									
79	Jan 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80	Feb 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81	Mar 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Apr 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Jun 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Jul 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Aug 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87	Sep 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	Oct 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	No 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90	Dec 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Jan 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92	Feb 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	Mar 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	Apr 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	May 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Jun 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	Jul 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	Aug 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Sep 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	Oct 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Nov 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Dec 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103													
104	13 Mon Avg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	12 Mon Depr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Notes:**

- (B) P-4 projects should be included in total projected transmission projects for P-1
- (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

106 Total Base Plan Projects (Operating Leases)				Project: 1			Project: 2			Project: 3		
107				SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
108				Sum of Monthly Lease Payments 2015			Sum of Monthly Lease Payments 2015			Sum of Monthly Lease Payments 2015		
109				Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -			Begin Plant in Serv. \$ -		
110				Begin. Acc. Amort: \$ -			Begin. Acc. Amort: \$ -			Begin. Acc. Amort: \$ -		
111				Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
112 Mon.	112 Year	Total		Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant	Gross Plant	Accm. Amort.	Net Plant
113				\$ -			\$ -			\$ -		
114	Jan 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	Feb 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	Mar 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	Apr 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
118	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119	Jun 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Jul 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	Aug 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	Sep 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Oct 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	No 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Dec 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Jan 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Feb 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	Mar 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	Apr 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
130	May 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	Jun 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132	Jul 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	Aug 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	Sep 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	Oct 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136	Nov 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	Dec 2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138												
139	13 Mon Avg	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	12 Mon Depr Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Notes:**

- (B) P-4 projects should be included in total projected transmission projects for P-1
- (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-7 (Act.RTO Directed Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

141 <b>Total Balanced Portfolio Projects</b>					<i>Description</i>			<i>Description</i>			<i>Description</i>		
142					<b>Project:</b>	<b>1</b>		<b>Project:</b>	<b>2</b>		<b>Project:</b>	<b>3</b>	
143					SPP Proj. ID			SPP Proj. ID			SPP Proj. ID		
144					Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)	
145					Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -		Begin Plant in Serv.	\$ -	
146					Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -		Begin. Acc. Depr:	\$ -	
147					Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:		
148	Month	Year	Total		Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
149					\$ -			\$ -			\$ -		
150	Jan	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
151	Feb	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
152	Mar	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
153	Apr	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
154	May	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
155	Jun	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
156	Jul	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
157	Aug	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
158	Sep	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
159	Oct	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
160	No	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
161	Dec	2014	\$ -	\$ -	\$ -			\$ -			\$ -		
162	Jan	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
163	Feb	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
164	Mar	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
165	Apr	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
166	May	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
167	Jun	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
168	Jul	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
169	Aug	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
170	Sep	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
171	Oct	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
172	No	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
173	Dec	2015	\$ -	\$ -	\$ -			\$ -			\$ -		
174													
175	13 Mon Avg	\$	\$ -	\$ -	\$ -			\$ -			\$ -		
176	12 Mon Depr Exp	\$	\$ -	\$ -	\$ -			\$ -			\$ -		

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

			<i>Description</i>			<i>Description</i>			<i>Description</i>					
177	<b>Total ITP / Priority Projects-1</b>		<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>					
178			SPP Proj. ID			SPP Proj. ID			SPP Proj. ID					
179			Depr. Rate: 0.1402% (A)			Depr. Rate: 0.1402% (A)			Depr. Rate: 0.1402% (A)					
180			Beginning Bal:			Begin Plant in Serv.			Begin Plant in Serv.					
181			Beginning Dep:			Begin. Acc. Depr:			Begin. Acc. Depr:					
182			Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:					
183			<b>Total</b>											
184	<b>Month</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
185			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
186	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
187	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
194	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
198	Jan	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199	Feb	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Mar	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201	Apr	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	May	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	Jun	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Jul	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	Aug	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
206	Sep	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	Oct	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	No	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
209	Dec	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210														
211	13 Mon Avg	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	12 Mon Depr Exp	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related Projects -RTO Directed Projects (B & C)  
For the 12 months ended - December 31, 2015**

		<i>Description</i>			<i>Description</i>			<i>Description</i>			
213	<b>Total ITP / Priority Projects-2</b>	<b>Project:</b>	<b>1</b>		<b>Project:</b>	<b>2</b>		<b>Project:</b>	<b>3</b>		
214		SPP Proj. ID			SPP Proj. ID			SPP Proj. ID			
215		Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)		
216		Begin Plant in Serv.			Begin Plant in Serv.			Begin Plant in Serv.			
217		Begin. Acc. Depr:			Begin. Acc. Depr:			Begin. Acc. Depr:			
218		Begin. Year-Mo.:			Begin. Year-Mo.:			Begin. Year-Mo.:			
219		<b>Total</b>									
220	<b>Month</b>	<b>Year</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>	<b>Gross Plant</b>	<b>Accm. Depr.</b>	<b>Net Plant</b>
221			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
222	Jan	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
223	Feb	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224	Mar	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
225	Apr	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226	May	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
227	Jun	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228	Jul	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	Aug	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230	Sep	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	Oct	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
232	No	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Dec	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234	Jan	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235	Feb	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
236	Mar	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
237	Apr	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
238	May	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
239	Jun	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	Jul	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	Aug	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242	Sep	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243	Oct	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244	No	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245	Dec	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
246											
247	13 Mon Avg	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	12 Mon Depr Exp	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Notes:**

(A) See WP A-5 (Act Depreciation.Rate).

(B) P-4 projects should be included in total projected transmission projects for P-1

(C) Projects should not be listed until the first year they are expected to be in service unless there is a CWIP return incentive. Do not duplicate projects listed in A-7 (Act. RTO Proj).

**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related to Sponsored Projects  
For the 12 months ended - December 31, 2015**

Total Sponsor Funded Projects (B & C)					Description			Description			Description		
					<b>Project: 1</b>			<b>Project: 2</b>			<b>Project: 3</b>		
					Begin. Year-Mo.:			SPP Proj. ID			SPP Proj. ID		
					Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)		Depr. Rate:	0.1402% (A)	
					Begin Plant in Serv.:			Begin Plant in Serv.:			Begin Plant in Serv.:		
					Begin. Acc. Depr.:			Begin. Acc. Depr.:			Begin. Acc. Depr.:		
					Begin. Year-Mo.:			Begin. Year-Mo.:			Beg Year-Mo.:		
Mon.	Year	Total			Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
10	Jan 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
11	Feb 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
12	Mar 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
13	Apr 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
14	May 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
15	Jun 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16	Jul 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
17	Aug 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
18	Sep 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19	Oct 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
20	No 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21	Dec 2014	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
22	Jan 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
23	Feb 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
24	Mar 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
25	Apr 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
26	May 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
27	Jun 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
28	Jul 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
29	Aug 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
30	Sep 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
31	Oct 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
32	No 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
33	Dec 2015	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
34													
35	13 Mon Avg	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
36	12 Mon Depr Exp	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Notes: (A) See WP A-5 (Act Depreciation.Rate).  
 (B) P-5 projects should be included in total projected transmission projects for P-1  
 (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-8 (Act. Sponsor).



**Sunflower Electric Power Corporation (SEPC)  
Projected Transmission Plant Related to Third Party Projects  
For the 12 months ended - December 31, 2015**

Total Projects Funded for Third Parties (B & C)					Description			Description			Description		
Mon.	Year	Total			Project: 1	Project: 2	Project: 3	Project: 1	Project: 2	Project: 3	Project: 1	Project: 2	Project: 3
		Gross Plant	Accm. Depr.	Net Plant	SPP Proj. ID	SPP Proj. ID	SPP Proj. ID	Depr. Rate:	Depr. Rate:	Depr. Rate:	Depr. Rate:	Depr. Rate:	
					0.1402% (A)	0.1402% (A)	0.1402% (A)						
					Begin Plant in Serv. \$	Begin Plant in Serv. \$	Begin Plant in Serv. \$						
					Begin. Acc. Depr:	Begin. Acc. Depr:	Begin. Acc. Depr:						
					Begin. Year-Mo.:	Begin. Year-Mo.:	Begin. Year-Mo.:						
					Third Party:	Third Party:	Third Party:						
					Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant	Gross Plant	Accm. Depr.	Net Plant
		\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
10	Jan 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
11	Feb 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
12	Mar 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
13	Apr 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
14	May 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
15	Jun 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
16	Jul 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
17	Aug 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
18	Sep 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
19	Oct 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
20	No 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
21	Dec 2014	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
22	Jan 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
23	Feb 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
24	Mar 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
25	Apr 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
26	May 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
27	Jun 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
28	Jul 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
29	Aug 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
30	Sep 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
31	Oct 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
32	No 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
33	Dec 2015	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
34													
35	13 Mon Avg	\$	-	\$	\$	-	\$	\$	-	\$	\$	-	\$
36	12 Mon Depr Exp	\$	-	\$	12 Mon Depr Exp	\$	-	\$	-	\$	-	\$	-

Notes: (A) See WP A-5 (Act Depreciation.Rate).  
 (B) P-6 (Third Party Projects) should be included in total projected transmission projects on Worksheet P-1  
 (C) Projects should not be listed until the first year they are expected to be in service. Do not duplicate projects listed in A-10 (Act. Third Party Proj).