

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Joint Application of Sunflower       )  
Electric Power Corporation and Mid-Kansas Electric       )  
Company, Inc. for an Order Approving the Merger of       ) Docket No. 19-SEPE-054-MER  
Mid-Kansas Electric Company, Inc. into Sunflower       )  
Electric Power Corporation.                                       )

**JOINT MOTION FOR APPROVAL OF  
UNANIMOUS SETTLEMENT AGREEMENT**

COME NOW Sunflower Electric Power Corporation (“Sunflower”) and Mid-Kansas Electric Company, Inc. (“Mid-Kansas”) (referred to herein as “Joint Applicants”), the Staff of the State Corporation Commission of the State of Kansas (“Staff”), Kansas Power Pool (“KPP”), and Kansas Electric Power Cooperative, Inc. (“KEPCo”), (collectively referred to as the “Joint Movants”), and hereby respectfully move the Commission for an order approving the Unanimous Settlement Agreement (“Settlement Agreement”) attached hereto.<sup>1</sup> In support of their Joint Motion, the Joint Movants state as follows:

I. Introduction

1. On August 3, 2018, the Joint Applicants filed their Joint Application for Approval of Merger and supporting testimony (“Joint Application”) with the Commission pursuant to K.S.A. §§ 66-101, 66-104, 66-131, 66-136, and 17-78-104, requesting an order from the Commission approving the merger of Mid-Kansas into Sunflower, with Sunflower as the surviving entity.

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<sup>1</sup> Interveners Kansas Municipal Energy Agency (“KMEA”), ITC Great Plains, LLC (“ITC”), and the City of Garden City (“Garden City”) are not signatories to the Settlement Agreement but have indicated they do not oppose the Settlement Agreement reached by Joint Movants.

2. KPP, KEPCo, ITC, Garden City, KMEA, and WKIEC each filed petitions to intervene in this proceeding, all of which were fully granted by the Commission, with the exception of WKIEC, which the Commission limited to the filing of post-hearing briefs.<sup>2</sup>

3. On January 4, 2019, Staff, KPP, and KEPCo filed direct testimony in response to the Joint Application. On January 25, 2019, Staff and KEPCo filed cross-answering testimony. On February 13, 2019, Joint Applicants filed rebuttal testimony.

4. Subsequently, beginning on or about February 19, 2019, the parties met collectively in person and/or via teleconferencing to discuss the possible settlement of specific contested issues in this proceeding. Settlement discussion continued through March 1, 2019. As a result of these discussions, Joint Movants were able to reach a comprehensive settlement of the issues raised by Joint Applicants' request to merge.

5. None of the non-signatory parties to the proceeding oppose the Settlement Agreement.

II. The Settlement Agreement Meets the Public Interest Considerations of the Commission's Merger Standards and Should be Approved

6. Joint Movants have reached an agreement on all issues raised in this proceeding. The Settlement Agreement is attached hereto as **Exhibit JM-1** and incorporated herein by reference.

7. Joint Movants agree that subject to the terms and conditions contained in the Settlement Agreement, the merger of Mid-Kansas into Sunflower, with Sunflower as the surviving entity, comports with the merger standards adopted in Docket Nos.

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<sup>2</sup> In its January 3, 2019 Order Granting Limited Intervention to Western Kansas Industrial Electric Consumers ("WKIEC Intervention Order"), the Commission found that because WKIEC had already evaluated the merger transaction and recommended support for same in its Petition to Intervene, it was appropriate to limit WKIEC's intervention to the filing of post-hearing briefs in the interest of administrative efficiency. WKIEC Intervention Order at ¶ 6.

172,745-U and 174,155, as modified in Docket No. 97-WSRE-676-MER, and affirmed in Docket Nos. 16-KCPE-593-ACQ and 18-KCPE-095-MER.

8. The parties to this docket represent diverse interests, including distribution members, industrial customers, wholesale customers, other interconnected transmission owners, and the public generally.

9. The agreed-upon terms of the Settlement Agreement represent a compromise between the positions proposed by the Joint Movants and are within the original positions of the parties on the items addressed.

10. The terms of the Settlement Agreement are fair, reasonable, and fully supported by the evidence in the case. The terms were fully and fairly negotiated by the parties in good faith and with the opportunity for all parties to the proceeding to participate and represent their unique interests. Therefore, Joint Movants submit the terms of the Settlement Agreement promote the public interest and should be approved by the Commission.

### III. Request to Convert Evidentiary Hearing to a Hearing on the Settlement

11. Given the Settlement Agreement filed herein, the Joint Movants request that the Commission convert the evidentiary hearing, currently scheduled to commence on Tuesday, March 19, at 9:00AM., to a hearing on the settlement. To that end, Joint Movants will prepare and file testimony in support of the Settlement Agreement and will have their witnesses available at the hearing to answer any questions from the Commission.

WHEREFORE, the Joint Movants respectfully request the Commission grant their Joint Motion for approval of the Settlement Agreement attached hereto and convert the evidentiary hearing to a hearing on the settlement.

Respectfully submitted,

*/s/ Mark D. Calcara*

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**CERTIFICATE OF SERVICE**

I do hereby certify that on the 4th day of March, 2019, I electronically filed via the Kansas Corporation Commission's Electronic Filing System a true and correct copy of the above and foregoing *Joint Motion* with an electronic copy e-mailed to:

*/s/ Renee K. Braun*

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**EXHIBIT JM-1**

**19-SEPE-054-MER UNANIMOUS SETTLEMENT AGREEMENT**



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

|   |   |                            |
|---|---|----------------------------|
| In the Matter of the Joint Application of | ) |                            |
| Sunflower Electric Power Corporation and  | ) |                            |
| Mid-Kansas Electric Company, Inc. for an  | ) |                            |
| Order Approving the Merger of Mid-Kansas  | ) | Docket No. 19-SEPE-054-MER |
| Electric Company, Inc. into Sunflower     | ) |                            |
| Electric Power Corporation.               | ) |                            |

**UNANIMOUS SETTLEMENT AGREEMENT**

Pursuant to K.A.R. 82-230a, Sunflower Electric Power Corporation (“Sunflower”) and Mid-Kansas Electric Company, Inc. (“Mid-Kansas”) (referred to herein collectively as “Joint Applicants”), the Staff of the State Corporation Commission of the State of Kansas (“Staff”), Kansas Power Pool (“KPP”), Kansas Electric Power Cooperative, Inc. (“KEPCo”), by and through their undersigned counsel, enter into this Unanimous Settlement Agreement (“Settlement Agreement”) as a comprehensive settlement of all issues relevant to this proceeding involving the merger of Mid-Kansas into Sunflower, with Sunflower as the surviving entity. Joint Applicants, Staff, KPP, and KEPCo, are collectively referred to herein as the “Signatories” or, individually, as a “Signatory.”

Interveners Kansas Municipal Energy Agency (“KMEA”), the City of Garden City, Kansas (“Garden City”), and ITC Great Plains, LLC (“ITC”) are not Signatories to the Settlement Agreement but have indicated they do not oppose the Settlement Agreement reached by Joint Movants.

**I. DESCRIPTION OF JOINT APPLICANTS**

1. Sunflower is a nonprofit, membership corporation organized and existing under K.S.A. 17-6001 *et seq.*, and all laws supplemental and amendatory thereto, operating as a cooperative to generate, furnish, transmit, and sell electric power and

energy at wholesale and, in general, with the power to do all things necessary, useful, and appropriate to accomplish such purposes.

2. Sunflower's principal office is located at 301 West 13th Street, P.O. Box 1020, Hays, Kansas, 67601, and it holds a certificate of convenience and necessity from the Commission to transact business as an electric public utility for the generation, transmission, and sale of electric energy for resale by its Member cooperatives: Lane-Scott Electric Cooperative, Inc., Dighton, Kansas ("Lane-Scott"); Pioneer Electric Cooperative, Inc., Ulysses, Kansas ("Pioneer"); Prairie Land Electric Cooperative, Inc., Norton, Kansas ("Prairie Land"); The Victory Electric Cooperative Association, Inc., Dodge City, Kansas ("Victory"); Western Cooperative Electric Association, Inc., WaKeeney, Kansas ("Western"); and Wheatland Electric Cooperative, Inc., Scott City, Kansas ("Wheatland") (collectively referred to as the "Sunflower Members").

3. Mid-Kansas is a nonprofit, membership corporation, with the power to generate, furnish, transmit, and sell electric power and energy at wholesale and, in general, with the power to do all things necessary, useful, and appropriate to accomplish such purposes.

4. Mid-Kansas' principal office is located at 301 West 13th Street, P.O. Box 980, Hays, Kansas, 67601, and it holds a certificate of convenience and necessity from the Commission to transact business as an electric public utility for the generation, transmission, and sale of electric energy for resale by its Members: Lane-Scott, Prairie Land, Western, Victory, Wheatland, and Southern Pioneer Electric Company, Ulysses, Kansas, ("Southern Pioneer"), a subsidiary of Pioneer (collectively referred to as the "Mid-Kansas Members").

5. In July 2005, the six Sunflower Members formed Mid-Kansas. It was formed to pursue the acquisition of the western Kansas wholesale and retail electric operation of Aquila, Inc. ("Aquila-WPK").

6. Aquila-WPK solicited bids for the purchase of the generation, transmission, and distribution assets of Aquila-WPK located in western Kansas. The facilities and service areas were located adjacent to or in close proximity of the Sunflower Members' distribution system and Sunflower's generation and transmission facilities, which made the acquisition attractive to the Sunflower Members.

7. Mid-Kansas submitted a successful bid, and on February 23, 2007, the Commission approved the transfer of the electric utility facilities of the former Aquila-WPK's vertically integrated operation to Mid-Kansas in Docket No. 06-MKEE-524-ACQ.

8. Joint Applicants represent that since the acquisition, it has been Sunflower and Mid-Kansas Members' intention to merge Sunflower and Mid-Kansas at the first opportune time to do so. After due consideration, the Sunflower and Mid-Kansas Members determined that now is an opportune time to merge the two companies. The Joint Applicants now seek the Commission's approval to do so.

## **II. BACKGROUND**

9. On August 3, 2018, the Joint Applicants filed an application with the Commission pursuant to K.S.A. §§ 66-101, 66-104, 66-131, 66-136, and 17-78-104, requesting an order from the Commission approving the merger of Mid-Kansas and Sunflower. Joint Applicants represent this is a merger of equals with no party paying the other to consummate the transaction.

10. Joint Applicants attached the Agreement and Plan of Merger (“Merger Agreement”) to the Joint Applicants’ application as **Exhibit JA-2**, which set forth the terms and conditions of the merger of the two companies.<sup>1</sup>

11. The following parties have been granted intervention in this docket: KMEA, KPP, KEPCo, ITC, and Garden City. Western Kansas Industrial Electric Consumers (“WKIEC”) petitioned to intervene and supported the approval of the merger as filed. WKIEC was granted intervention for the limited purpose of filing a post-hearing brief.

12. On August 28, 2018, the Commission issued an Order Designating Prehearing Officer and Protective and Discovery Order. On October 18, 2018, the Commission issued an Order Adopting Procedural Schedule, as that schedule was proposed by Joint Applicants, Staff, Garden City, ITC, KEPCo, KMEA, and KPP.

13. Pursuant to the Commission’s Procedural Schedule, the following witnesses filed direct testimony on January 4, 2019:

KEPCo (Mark F. Doljac, David E. Dismukes)

KPP (Larry W. Holloway)

Staff (Adam H. Gatewood)

14. On January 25, 2019, David E. Dismukes (KEPCo) and Adam H. Gatewood (Staff) filed cross-answering testimony. On February 13, 2019, Stuart S. Lowry and H. Davis Rooney filed rebuttal testimony on behalf of Joint Applicants.

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<sup>1</sup> A description of the transaction’s impact on the Joint Applicants’ Members, their respective equity ownership, and of the surviving entity’s board makeup is detailed in Exhibit JA-2 to the Application.

15. On February 19, 2019, the parties participated in a settlement conference at the Commission's office and/or via teleconference and continued diligently in those discussions in an attempt to reach a stipulation and agreement regarding the merger of Mid-Kansas into Sunflower. As a result of those discussions, the Signatories have agreed to the terms and conditions of this Settlement Agreement as a full and complete resolution of the issues raised by Joint Applicants' request to merge.

### **III. TERMS OF SETTLEMENT AGREEMENT**

16. Subject to the conditions set forth in paragraphs 17 through 21, the Signatories to this Settlement Agreement have evaluated the proposed Merger under the Commission Standards, as most recently confirmed in Docket No. 18-KCPE-095-MER, and agree that, in accordance with those standards, approval of the merger of Sunflower and Mid-Kansas and the adoption of this Settlement Agreement are in the public interest.

17. The Signatories to this Settlement Agreement agree and request that the Commission issue an order in this proceeding that approves the merger of Mid-Kansas into Sunflower, as contemplated in the Joint Application and Merger Agreement; approval of the adoption of the current tariffs, rules, regulations and policies of Sunflower upon the effective date of the merger as the tariffs, rules, regulations, and policies of the surviving company, with the exception of the Mid-Kansas Open Access Transmission Tariff ("MKEC OATT"), which shall remain in effect with Sunflower serving as the Transmission Provider under the MKEC OATT and with the Transmission Facilities under the MKEC OATT referring to the facilities acquired by Mid-Kansas from Aquila, Inc. in Docket No. 06-MKEE-524-ACQ and transferred to the Transmission

Owners pursuant to the order issued in Docket No. 08-MKEE-099-MIS; and that the following conditions be approved:

- a. Sunflower agrees that upon the effective date of the merger, all debts, liabilities, obligations, and duties of Mid-Kansas shall thenceforth attach to Sunflower, as the surviving company, and may be enforced against it to the same extent as if such debts, liabilities, obligations, and duties had been incurred or contracted by it, including, as such may be required by law, duties and obligations of tariffs, regulations, and orders;
- b. In conjunction with merging Joint Applicants' transmission pricing zones into a single zone, Joint Applicants shall conduct a transmission system loss study for the combined zone to develop the loss factors for the merged zone that are required for Appendix 1 to Attachment M of the Southwest Power Pool, Inc. ("SPP") Open Access Transmission Tariff ("OATT"). Joint Applicants shall cause such loss factors for the merged zone to be filed with the Federal Energy Regulatory Commission ("FERC") to become effective January 1, 2020, or such other date as FERC permits the Converged Zone and Converged TFR to become effective (such terms defined below).
- c. Joint Applicants shall maintain accounting and other records as necessary to support its transmission formula rates ("TFRs") as required by applicable law, tariff and order, and as otherwise required to comply with the terms of subsection (d) below and the attached **Exhibit SA-1**; and

- d. Annual True-Up Adjustments
  - i. As part of their proposal to converge the transmission formula rates of Sunflower and Mid-Kansas (“Converged TFR”), Joint Applicants shall cause to be filed with FERC, pursuant to Section 205 of the Federal Power Act and the regulations promulgated thereunder, a transition method for the Annual True-Up Adjustments and associated interest calculations that will be based on the separate zonal constructs and TFRs on file and effective at the time of filing of the Converged TFR proposal (“Transition Method”) as set forth in the attached **Exhibit SA-1**. Joint Applicants shall submit good faith responses to any Notice of Deficiency or other FERC order requiring a response with respect to the Transition Method. In the event opposition to the Transition Method is submitted to FERC, Joint Applicants shall exercise their best judgment in deciding whether to seek leave to respond to such pleading(s) and whether to modify their proposal. In the event the FERC does not accept the Transition Method as filed by Joint Applicants for any reason, Joint Applicants shall exercise their best judgment in deciding whether to proceed or to modify the Transition Method, and all parties to this settlement retain their right to comment in support of or in opposition to any modified Transition Method.
  - ii. Joint Applicants have represented that they intend to cause to be filed at FERC for approval effective on or about January 1, 2020, and concurrent with consummation of the merger to: (1) merge the

Sunflower transmission zone and the Mid-Kansas transmission zone into a single transmission zone under the SPP OATT (“Converged Zone”); and (2) merge the Sunflower TFR and Mid-Kansas TFR into a single TFR under the SPP OATT (Converged TFR). Based upon this understanding, KPP and KEPCo support, and will so state before FERC on or before the comment date(s), the merger of the two transmission zones into a single zone, and the merger of the current Mid-Kansas TFR and Sunflower TFR into a single TFR, provided, however, that KPP and KEPCo retain all rights to comment on, challenge, and protest any and all aspects, components, and details of the filing(s) to merge the two transmission zones and to merge the two TFRs, and the resulting single merged TFR, other than Joint Applicants’ requests that there be one merged transmission zone and one merged TFR.

- iii. Under its currently effective TFR set forth in Attachment H, Addendums 19-20, of the SPP Tariff (“Legacy TFRs”): (1) Sunflower and Mid-Kansas each establish its Annual Transmission Revenue Requirement (“ATRR”) according to its projections of calendar year cost of transmission service under an established procedure and formula, (2) the rates implemented for each calendar year (“Rate Year”) are based on the projections for that year plus the Annual True-up Adjustments from two years prior, (3) the projected ATRR is subsequently trued up once the actual cost data for the Rate Year



are available and are input to the formula, and (4) the Annual True-Up Adjustments for each Rate Year are applied as adjustments to the ATRRs to be refunded or assessed two years after the Rate Year. The Transition Method described in **Exhibit SA-1** will establish the treatment of the Annual True-Up Adjustments among the zonal wholesale transmission customers ("Zonal Customers") to be applied for the final two Rate Years during which transmission service is provided under the currently effective TFRs. In other words, the Transition Method shall establish among the Zonal Customers the treatment of True-Up Adjustments for transmission rates charged and defined under the Formula Rate Implementation Protocols ("Protocols") of the Legacy TFRs during the final two years under the separate Sunflower and Mid-Kansas TFRs prior to the effective date established by FERC of the convergence of the TFRs ("Legacy True-Up Adjustments").

- iv. Although the Signatories have agreed to a Transition Method to address cost shifts that would otherwise result from aggregating the Legacy True-Up Adjustments upon combining the two zones into one, SPP has indicated that it cannot administer the separate Legacy True-Up Adjustments contemplated under the Transition Method within its existing billing software systems. To implement the agreed to Transition Method, the Signatories have agreed to an adjustment calculation ("Transition Adjustment") to be administered by Sunflower

and included in the protocols for the Converged TFR. The agreed upon Transition Adjustment calculation will calculate the difference between Zonal Customer allocations of the True-Up Adjustments under the Converged TFR, as will be implemented and billed by SPP, and the Transition Method. Administration of the Transition Method will have a revenue-neutral impact on the Combined Company.<sup>2</sup> This calculation is described in **Exhibit SA-1**. The Signatories recognize the Transition Method will be filed at FERC and must be approved or accepted by FERC before becoming effective.

18. This Settlement Agreement is the result of negotiations among the Signatories and the terms hereof are interdependent. In the event the Commission does not approve and adopt this Settlement Agreement in total or materially changes the terms of the Settlement Agreement, the Settlement Agreement shall be voidable and, if voided, no Signatory shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. The Signatories reserve the right to withdraw their support in the event that the Commission materially modifies the Settlement Agreement in a manner which is adverse to the Signatory.

19. This Settlement Agreement represents a negotiated settlement that fully resolves the issues raised in the proceeding. The Signatories represent that the terms of this Settlement Agreement constitute a fair and reasonable resolution of the issues addressed herein, in a manner which is not detrimental to the public interest. Except as specified herein, the Signatories shall not be prejudiced, bound by, or in any way

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<sup>2</sup> Combined Company refers to Sunflower as the surviving company upon merger of Sunflower and Mid-Kansas.

affected by the terms of this Settlement Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Settlement Agreement.

20. Notwithstanding the terms of this Settlement Agreement, or approval of the same by the Commission, the parties have not waived the right to raise, in any future proceedings before this Commission or otherwise matters as to the Mid-Kansas members' administration of their 34.5 kV transmission.

21. In the event the Commission accepts the specific terms of this Settlement Agreement without material modification, the Signatories waive, with respect to the issues resolved herein: cross examination of the Signatory's witness on testimony pre-filed prior to the date of filing of this Settlement Agreement; any respective rights they may have to seek rehearing; and judicial review pursuant to the Kansas Judicial Review Act, K.S.A. 77-601, *et seq.* Furthermore, in the event the Commission accepts the specific terms of this Settlement Agreement without material modification, the Signatories agree that the pre-filed testimony of all the Signatories' witnesses who have pre-filed testimony in this case shall be included in the record of the proceeding without the necessity of such witness taking the stand.

**WHEREFORE**, the Signatories hereto recommend that the Commission approve this Settlement Agreement in its entirety without modification.

[SIGNATURE PAGE TO FOLLOW]

*/s/ Mark D. Calcara*

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## EXHIBIT SA-1

### Per paragraph 17(d.) (i), Transition Method for Convergence of Transmission

#### Zones:

The Transition Method is as set forth herein and as reflected in the supporting example calculations:

- a. **Transition Period.** The “Transition Period” shall begin on the effective date of any subsequent Converged TFR approved or accepted by FERC that will supersede the separate Sunflower and Mid-Kansas Legacy TFRs and continue for two years. For example, if Joint Applicants, in the SPP filing at FERC that will seek to consolidate the Sunflower and Mid-Kansas transmission zones and converge the transmission rates, request, and FERC permits, the filing and rates to become effective January 1, 2020, the Transition Period will run from January 1, 2020 until December 31, 2021, inclusive.
- b. **Legacy True-Up Adjustments.** During the Transition Period, the Legacy True-Up Adjustments shall be the Annual True-Up Adjustments for Sunflower and Mid-Kansas determined separately for each transmission zone using the Legacy TFR formulas. For example, if the Converged TFR becomes effective January 1, 2020, Legacy True-Up Adjustments will be determined separately for Sunflower and Mid-Kansas for the 2018 and 2019 Rate Years in accordance with the Legacy TFR Protocols. For clarity, only the calculation of the Legacy True-up Adjustments will follow the Legacy TFR protocols. The procedural schedule will be in accordance with any newly approved protocols.
- c. **Corrections during the Transition Period.** Legacy True-Up Adjustments shall be limited to the adjustments, including interest at the applicable FERC-authorized interest rate (Applicable Rate), to reflect any under-collection or over-collection of

ATRRs in the final two Rate Years of the Sunflower and Mid-Kansas Legacy TFRs, plus any corrections to Annual True-Up Adjustment calculations under the Legacy TFRs to be applied during the Transition Period, for errors discovered before the effective date established by FERC for the convergence of the TFRs (*i.e.*, True-Up Adjustments for the 2018 and 2019 Rate Years plus any corrections during the Transition Period).

- d. **Corrections after the Transition Period.** Corrections discovered by the Combined Company or wholesale transmission customers after the Transition Period that would impact prior Annual True-Up Adjustments shall be included in the annual true-up adjustments proposed under the Converged TFR. For example, if an error discovered after the end of the Transition Period resulted in an overstatement of the actual ATRR determined for an Annual True-Up Adjustment under a Legacy TFR, the correction necessary for that error shall be included with the Converged TFR's True-Up Adjustment for the Converged TFR. The parties acknowledge that this treatment of corrections is intended solely to provide the Combined Company with the benefit of administrative convenience.
- e. **Load Ratio Share.** Annually, the Joint Applicants submit zonal load ratio share (LRS) information to SPP. During the Transition Period, Joint Applicants shall also prepare LRS information for (i) the Converged TFR, (ii) the standalone Sunflower zone, and (iii) the standalone Mid-Kansas zone. The standalone LRS information shall reflect the zonal LRS information that would have existed had the Joint Applicants not caused to be established a Converged TFR. The standalone LRS information will be used to calculate the Transition Adjustment. Parties acknowledge, for example, the 2019 load ratio shares are used to allocate transmission revenue requirements billed in 2020.

- f. **Adjustments to Load Ratio Share.** The Combined Company shall be allowed to propose a reasonable adjustment to the allocation of any relevant Legacy True-Up Adjustments to address customer migration, subject to the condition that complete supporting documentation for any such adjustments shall be provided to the impacted wholesale transmission customers. Approval shall not be unreasonably withheld.
- g. **Transition Method applies to WPA.** The parties agree that, during 2020, under the Wholesale Power Agreement (WPA) between Sunflower and KEPCo, the Transmission Charge that Sunflower shall assess KEPCo shall reflect the ATRR including the Sunflower LRS of the Sunflower Legacy True-Up Adjustment. As the WPA is KCC jurisdictional and not FERC jurisdictional, information regarding the WPA calculations will not be included with the information filed at FERC. At KEPCo's request, Sunflower shall provide to KEPCo workpapers supporting the Sunflower Legacy True-Up Adjustment applied for the calculation of the Transmission Charge under the WPA.
- h. **Allocation of Base Plan Legacy True-Up to Projects.** The parties recognize that in the Legacy TFR, the base plan true-up in the FBR requires allocation to eligible individual base plan projects in order to be allocated properly in the SPP RRR file, including to the Sunflower and Mid-Kansas zones. The Converged TFR will calculate the projected revenue requirement by project. During the Transition Period, the Converged TFR projected revenue requirement by project will be used to allocate the Sunflower base plan true-up to the eligible Sunflower projects and the Mid-Kansas base plan true-up to the eligible Mid-Kansas projects. For this purpose, 'Sunflower projects' and 'Mid-Kansas projects' pertain to projects as they appear in the Annual Projections in the standalone Sunflower

and Mid-Kansas Legacy TFRs, respectively.

- i. **Allocation of Base-Plan Legacy True-Up to Zones**. After the base plan Legacy True-up Adjustment is allocated to each qualifying project, the base plan Legacy True-up is allocated to the various SPP zones and to the SPP regional charges in accordance with the SPP parameters for each project. Following this process, Sunflower will calculate the percent of the Base Plan True-Ups allocated to the Sunflower zone on a stand-alone basis, the Mid-Kansas zone on a stand-alone basis, and to the Converged zone on a converged basis (Base Plan Zonal Percent).
- j. **Zonal True-Up Adjustment**. During the Transition Period, Sunflower will calculate a Zonal True-Up Transition Adjustment for each zonal customer. The Zonal Legacy True-up Adjustment (see section b. and section c.) for Sunflower will be allocated to each zonal customer using the stand-alone LRS information for the Sunflower zone (see section e.). The Zonal Legacy True-up Adjustment (see section b. and section c.) for Mid-Kansas will be allocated to each zonal customer using the stand-alone LRS information for the Mid-Kansas zone (see section e.). The Sunflower and Mid-Kansas Zonal Legacy True-Up Adjustments will be added together and allocated to each Zonal Customer using the LRS information for the Converged TFR (see section e.). The Zonal True-Up Transition Adjustment for each zonal customer is the difference between the sum of the Sunflower and Mid-Kansas stand-alone Zonal Legacy True-up Adjustments allocated to that customer and the Converged Zonal Legacy True-up Adjustment allocated to that customer.
- k. **Base Plan True-Up Adjustment**. During the Transition Period, Sunflower will calculate a Base Plan True-Up Transition Adjustment for each zonal customer.



The zonal impact of the base plan Legacy True-up Adjustment is calculated by multiplying the base plan Legacy True-up Adjustment (see section b. and section c.) by the Base Plan Zonal Percent (see section i.) for each of Sunflower, Mid-Kansas, and the Converged zone. The base plan True-up Transition Adjustment is then calculated for each zonal customer following the same process as described for the Zonal True-Up Adjustment.

- l. **Reallocation of Imbalance.** The base plan True-up Adjustment, for the zone as a whole, can result in an imbalance from the calculated net cost shift to or from the SPP region. To the extent this cost shift occurs, the result of the Transition Adjustment would be an imbalance, which could result in the Combined Company either over- or under-collecting costs associated with the Legacy True-Up Adjustments. To eliminate this imbalance, the imbalance shall be reallocated to each zonal customer based on their LRS in the Converged zone.
- m. **Net Transition Adjustment.** The net Transition Adjustment for each zonal customer will be the sum of the Zonal True-Up Adjustment (see section j.), the Base Plan True-Up Adjustment (see section k.), and the Reallocation of Imbalance (see section l.)
- n. **Settlement and Timing.** The Transition Adjustment calculation is dependent on LRS data that will not be finalized until after the end of the calendar year (see section e.). For example, 2018 Legacy True-Up Adjustments distributed in 2020 rely on LRS data for 2019 that will not be available until after the end of 2019. The stand-alone LRS data will be prepared concurrently with the Converged LRS information that is required to be submitted to SPP for the Converged TFR in January. The Allocation of Base Plan Legacy True-Up to Projects relies on data from the Converged TFR and the SPP RRR file. Complete RRR file data may

not be available until as late as February ( for example February of 2020 for the 2020 distribution of the 2018 Legacy True-Up Adjustments). Note that some data will be available with the posting of the Converged TFR projected rate for Sunflower. Zonal Customers shall be notified when data is available to complete the calculations. Interested parties may request and review the calculation prior to settlement. Settlement (payments or invoices) will be issued to zonal customers in 12 equal monthly amounts beginning after all interested parties have completed their review.

**[EXAMPLE CALCULATIONS TO FOLLOW]**

|    |                |                      |
|----|----------------|----------------------|
| 1  | <b>RESULTS</b> | <b>True-up Adj</b>   |
| 2  |                | <b>(Pay)/Receive</b> |
| 3  | Members        | (318,962)            |
| 4  | KEPCo          | 327,384              |
| 5  | KMEA           | (15,499)             |
| 6  | KPP            | 47,465               |
| 7  | MWE            | (46,648)             |
| 8  | WR             | 6,259                |
| 9  | Total          | 0                    |
| 10 |                |                      |
| 11 | KEPCo WPA      | (146,112)            |

|    |  |           |             |             |
|----|--|-----------|-------------|-------------|
| 13 | <b>Inputs - 2017/2019 True-ups; 2018 LRS</b> |           |             |             |
| 14 |  | Sunflower | Mid-Kansas  | Merged      |
| 15 | Zonal Legacy True-Up*                        | 920,135   | (3,349,995) | (2,429,860) |
| 16 | Base Plan Legacy True-Up                     | (185,337) | 1,063,347   | 878,010     |
| 17 | Total  | 734,798   | (2,286,648) | (1,551,850) |
| 18 |  |           |             |             |
| 19 | Load Ratio Share (LRS)                       | Sunflower | Mid-Kansas  | Merged      |
| 20 | Members                                      | 82.48%    | 64.73%      | 72.56%      |
| 21 | KEPCo  | 1.08%     | 19.38%      | 11.37%      |
| 22 | KMEA   | 13.69%    | 12.92%      | 13.34%      |
| 23 | KPP  | 0.00%     | 2.70%       | 1.56%       |
| 24 | MWE  | 2.73%     | 0.00%       | 1.09%       |
| 25 | WR   | 0.02%     | 0.27%       | 0.08%       |
| 26 | Total  | 100.00%   | 100.00%     | 100.00%     |
| 27 |  |           |             |             |
| 28 | KEPCo WPA                                    | 8.39%     | 0.00%       | 3.57%       |
| 29 |  |           |             |             |
| 30 | Base Plan Zonal Percent                      | 36.56%    | 33.49%      | 38.73%      |

|    |                              |           |           |            |            |          |         |         |                |      |
|----|------------------------------|-----------|-----------|------------|------------|----------|---------|---------|----------------|------|
| 32 | <b>Zonal True-ups (000s)</b> |           |           |            |            |          |         |         |                |      |
| 33 |                              | Sunflower | 920       | Mid-Kansas | (3,350)    |          | Merged  | (2,430) | Merged         |      |
| 34 | Zonal Customer               | LRS       | Sunflower | LRS        | Mid-Kansas | Combined | LRS     | Merged  | Cost/(Benefit) | Diff |
| 35 | Members                      | 82.48%    | 759       | 64.73%     | (2,168)    | (1,409)  | 72.56%  | (1,763) | (354)          |      |
| 36 | KEPCo                        | 1.08%     | 10        | 19.38%     | (649)      | (639)    | 11.37%  | (276)   | 363            |      |
| 37 | KMEA                         | 13.69%    | 126       | 12.92%     | (433)      | (307)    | 13.34%  | (324)   | (17)           |      |
| 38 | KPP                          | 0.00%     | -         | 2.70%      | (90)       | (90)     | 1.56%   | (38)    | 53             |      |
| 39 | MWE                          | 2.73%     | 25        | 0.00%      | -          | 25       | 1.09%   | (27)    | (52)           |      |
| 40 | WR                           | 0.02%     | 0         | 0.27%      | (9)        | (9)      | 0.08%   | (2)     | 7              |      |
| 41 | Total                        | 100.00%   | 920       | 100.00%    | (3,350)    | (2,430)  | 100.00% | (2,430) | -              |      |
| 42 |                              |           |           |            |            |          |         |         |                |      |
| 43 | KEPCo-WPA                    | 8.39%     | 77        | 0.00%      | -          | 77       | 3.57%   | (87)    | (164)          |      |

|    |                                  |           |           |            |            |          |         |        |                |           |
|----|----------------------------------|-----------|-----------|------------|------------|----------|---------|--------|----------------|-----------|
| 46 | <b>Base Plan True-ups (000s)</b> |           |           |            |            |          |         |        |                |           |
| 47 |                                  |           | (185)     |            | 1,063      |          |         | 878    |                |           |
| 48 | Zonal %                          |           | 36.56%    |            | 33.49%     |          |         | 38.73% | Merged         | ReAlloc   |
| 49 |                                  | Sunflower | (68)      | Mid-Kansas | 356        |          | Merged  | 340    | Cost/(Benefit) | Imbalance |
| 50 | Zonal Customer                   | LRS       | Sunflower | LRS        | Mid-Kansas | Combined | LRS     | Merged | Diff           |           |
| 51 | Members                          | 82.48%    | (56)      | 64.73%     | 231        | 175      | 72.56%  | 247    | 72             | (37)      |
| 52 | KEPCo                            | 1.08%     | (1)       | 19.38%     | 69         | 68       | 11.37%  | 39     | (30)           | (6)       |
| 53 | KMEA                             | 13.69%    | (9)       | 12.92%     | 46         | 37       | 13.34%  | 45     | 9              | (7)       |
| 54 | KPP                              | 0.00%     | -         | 2.70%      | 10         | 10       | 1.56%   | 5      | (4)            | (1)       |
| 55 | MWE                              | 2.73%     | (2)       | 0.00%      | -          | (2)      | 1.09%   | 4      | 6              | (1)       |
| 56 | WR                               | 0.02%     | (0)       | 0.27%      | 1          | 1        | 0.08%   | 0      | (1)            | (0)       |
| 57 | Total                            | 100.00%   | (68)      | 100.00%    | 356        | 288      | 100.00% | 340    | 52             | (52)      |
| 58 |                                  |           |           |            |            |          |         |        |                |           |
| 59 | KEPCo-WPA                        | 8.39%     | (6)       | 0.00%      | -          | (6)      | 3.57%   | 12.13  | 18             |           |

61 \* Undercollection/(Overcollection/Refund)

62 Note: Allocations applicable to the KEPCo WPA in lines 43 and 59 shall be consistent with the allocations used in the WPA billings.

1 Supporting Calculation of Zonal Percent of Base Plan Funding True-up

2 BPF True-up

3 (Projects and project revenue requirement amounts from Converged Formula Rate, excludes new projects in projection, includes all TU allocation eligible projects)

4

| BP True-up Zonal Percents |  |  |  |  |  |  |  |  |  | Sunflower | Mid-Kansas | Merged |  |
|---------------------------|--|--|--|--|--|--|--|--|--|-----------|------------|--------|--|
|                           |  |  |  |  |  |  |  |  |  | 36.6%     | 33.5%      | 38.73% |  |

|   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |
|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|
| 8 | 1 | 2 | 4 | 5 | 6 | 8 | 10 | 11 | 12 | 13 | 14 | 18 | 19 | 20 | 25 |
| 9 |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |

10

|    |  | Each<br>Project's<br>Revenue<br>Requirement | Notes     | Region-<br>Wide<br>Revenue<br>Requireme<br>nt Amount | Total Zonal<br>Revenue<br>Requireme<br>nt to be<br>allocated to<br>zones<br>Amount | Sunflower<br>Allocated<br>Base Plan<br>TU to<br>Projects | Mid-Kansas<br>Allocated<br>Base Plan<br>TU to<br>Projects | Sunflower<br>Zonal Alloc | Mid-Kansas<br>Zonal Alloc | Merged<br>Allocated<br>Base Plan<br>TU to<br>Projects | Merged<br>Zonal Alloc |
|----|--|---|-----------|--|--|--|---|--------------------------|---------------------------|---|-----------------------|
| 11 | Facility Description   |   |           |  |  |  |   |                          |                           |   |                       |
| 12 | Sunflower Base Plan funded Projects  |   |           |  |  |  |   |                          |                           |   |                       |
| 13 | Base Plan projects with NTCs issued <i>prior to June 19, 2010</i>                    |   |           |  |  |  |   |                          |                           |   |                       |
| 14 | 10336 Johnson - Pioneer 115kV Line   | 558,491                                     | (3)       | 184,302  | 374,189  | (16,270)   |   | (9,560)                  | (251)                     | 18,325  | 11,050                |
| 15 | 50246 Johnson Corner Capacitor Bank #1   | 67,052                                      | (3)       | 22,127   | 44,925   | (1,953)  |   | (1,309)                  | -                         | 2,200   | 1,474                 |
| 16 | 50247 Johnson Corner Capacitor Bank #2   | 48,686                                      | (3)       | 16,066   | 32,620   | (1,418)  |   | (950)                    | -                         | 1,598   | 1,070                 |
| 17 | 11215 Holcomb - Plymell 115KV CKT 1  | 707,811                                     | (3)       | 233,578  | 474,233  | (20,621)   |   | (11,939)                 | -                         | 23,225  | 13,446                |
| 18 | 10480 Pioneer Tap - Plymell 115KV CKT 1  | 899,537                                     | (3)       | 296,847  | 602,690  | (26,206)   |   | (15,325)                 | (2,233)                   | 29,516  | 19,776                |
| 19 |  |   |           |  |  |  |   |                          |                           |   |                       |
| 20 | Balance Portfolio projects & Base Plan projects with NTCs issued after June 19, 2010 |   |           |  |  |  |   |                          |                           |   |                       |
| 21 | 11195 Fletcher - Holcomb 115KV CKT 1 #2 (Wheatland)                                  | 819,898                                     | (11)      | 270,566  | 549,332  | (23,886)   |   | (16,004)                 | -                         | 26,903  | 18,025                |
| 22 | 50520 Mingo 345/115 kV Ckt 2 Transformer   | 1,677,095                                   | (11)      | 553,441  | 1,123,654  | (48,858)   |   | (32,735)                 | -                         | 55,029  | 36,870                |
| 23 | 51180 Mingo 345 kV Terminal Upgrades   | 845,066                                     | (10)      | 845,066  | (0)  | (24,619)   |   | 0                        | -                         | 27,729  | (0)                   |
| 24 | 51209 Buckner - Spearville 345 kV Ckt 1 Terminal Upgrades                            | 738,162                                     | (10)      | 738,162  | 0  | (21,505)   |   | (0)                      | -                         | 24,221  | 0                     |
| 25 | 51326 Walkemeyer Tap - Walkemeyer 345/115 kV   |   | (11)      | -  | -  | *  |   |                          |                           |   |                       |
| 26 |  |   |           |  |  |  |   |                          |                           |   |                       |
| 27 | NEED DATE OF 10/1/2015 or AFTER  |   |           |  |  |  |   |                          |                           |   |                       |
| 28 | 51271 Ellsworth 115 kV Cap Bank  | -   | (20),(11) | -  | -  | -  |   |                          |                           | -   |                       |
| 29 | 51332 Ingalls 115 kV Cap Bank  |   | (20),(11) | -  | -  | *  |   |                          |                           |   |                       |
| 30 | 51333 Device - Lane Scott 115 kV Cap Bank  |   | (20),(11) | -  | -  | *  |   |                          |                           |   |                       |
| 31 |  |   |           |  |  |  |   |                          |                           |   |                       |
| 32 | <b>Total Sunflower</b>   | <b>6,361,799</b>                            |           |  |  | <b>(185,337)</b>   | <b>-</b>  | <b>(87,822)</b>          | <b>(2,484)</b>            | <b>208,745</b>  | <b>101,711</b>        |
| 33 |  |   |           |  |  |  |   |                          |                           |   |                       |

BP Zonal Detail

| 26   | 27  | 28   | 29   | 30   | 31   | 32   | 33   | 34   | 35       | 36   | 37    | 38     | 39    | 40     | 41     | 42   | 43    | 44   | 45   |
|--|---|------|------|------|------|------|------|------|----------|------|-------|--------|-------|--------|--------|------|-------|------|------|
| RRR Allocation % from "Base Plan Rev. Req. Alloc" and "Base Plan Project Alloc Factors" and "Brightline10-1-15 Base PlanATTRR" |   |      |      |      |      |      |      |      |          |      |       |        |       |        |        |      |       |      |      |
|  |   | AEP  | SPRM | EDE  | GRDA | KCPL | OGE  | MIDW | KCPL-GMO | SPA  | SPS   | SECI   | WFEC  | WR     | MKEC   | LES  | NPPD  | OPPD | UMZ  |
| UID  | Facility  | Zone | Zone | Zone | Zone | Zone | Zone | Zone | Zone     | Zone | Zone  | Zone   | Zone  | Zone   | Zone   | Zone | Zone  | Zone | Zone |
| Sunflower Electric Cooperative, Inc  |   |      |      |      |      |      |      |      |          |      |       |        |       |        |        |      |       |      |      |
| Base Plan projects with NTCs issued <i>prior to June 19, 2010</i>  |   |      |      |      |      |      |      |      |          |      |       |        |       |        |        |      |       |      |      |
| 10336  | Johnson - Pioneer 115kV Line                        |      |      |      |      |      |      |      |          |      | 4.10% | 87.70% | 1.30% |        | 2.30%  |      | 4.60% |      |      |
| 50246  | Johnson Corner Capacitor Bank #1                    |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 50247  | Johnson Corner Capacitor Bank #2                    |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 11215  | Holcomb - Plymell 115KV CKT 1                       |      |      |      |      |      |      |      |          |      |       | 86.41% |       | 13.59% |        |      |       |      |      |
| 10480  | Pioneer Tap - Plymell 115KV CKT 1                   |      |      |      |      |      |      |      |          |      |       | 87.28% |       |        | 12.72% |      |       |      |      |
| Balance Portfolio projects & Base Plan projects with NTCs issued after June 19, 2010   |   |      |      |      |      |      |      |      |          |      |       |        |       |        |        |      |       |      |      |
| 11195  | Fletcher - Holcomb 115KV CKT 1 #2 (Wheatland)       |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 50520  | Mingo 345/115 kV Ckt 2 Transformer                  |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 51180  | Mingo 345 kV Terminal Upgrades                      |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 51209  | Buckner - Spearville 345 kV Ckt 1 Terminal Upgrades |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 51326  | Walkemeyer Tap - Walkemeyer 345/115 kV              |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| NEED DATE OF 10/1/2015 or AFTER  |   |      |      |      |      |      |      |      |          |      |       |        |       |        |        |      |       |      |      |
| 51271  | Ellsworth 115 kV Cap Bank                           |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 51332  | Ingalls 115 kV Cap Bank                             |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |
| 51333  | Device - Lane Scott 115 kV Cap Bank                 |      |      |      |      |      |      |      |          |      |       | 100.0% |       |        |        |      |       |      |      |

|  |   | 26  | 27   | 28   | 29   | 30   | 31     | 32    | 33     | 34   | 35   | 36     | 37     | 38     | 39     | 40   | 41     | 42    | 43   | 44     | 45 |
|--|---|---|------|------|------|------|--------|-------|--------|------|------|--------|--------|--------|--------|------|--------|-------|------|--------|----|
|  |   | RRR Allocation % from "Base Plan Rev. Req. Alloc" and "Base Plan Project Alloc Factors" and "Brightline10-1-15 Base PlanATTR" KCPL- |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      |        |    |
|  |   | AEP   | SPRM | EDE  | GRDA | KCPL | OGE    | MIDW  | GMO    | SPA  | SPS  | SECI   | WFEC   | WR     | MKEC   | LES  | NPPD   | OPPD  | UMZ  |        |    |
| UID  | Facility  | Zone  | Zone | Zone | Zone | Zone | Zone   | Zone  | Zone   | Zone | Zone | Zone   | Zone   | Zone   | Zone   | Zone | Zone   | Zone  | Zone | Zone   |    |
| Mid-Kansas Electric Company  |   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      |        |    |
| Base Plan projects with NTCs issued <i>prior to June 19, 2010</i>                    |   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      |        |    |
| 50067  | Pratt Capacitor Bank 115 kV   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50068  | Harper Capacitor Bank 115 kV  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 10213  | WEPL-Cimarron Plant 115 kV Line   |   |      |      |      |      |        |       |        |      |      | 100.0% |        |        |        |      |        |       |      |        |    |
| 10858  | Pratt - St. John 115kV Line Rebuild   |   |      |      |      |      |        |       |        |      |      |        |        | 12.12% | 87.88% |      |        |       |      |        |    |
| 50104  | Plainville Capacitor Bank 115 kV  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 11200  | Clifton - Greenleaf 115KV CKT 1   |   |      |      |      |      | 4.90%  |       |        |      |      |        |        | 37.48% | 22.02% |      | 30.14% | 5.46% |      |        |    |
| 11323  | Heizer-Mullergren 115 kV Line   |   |      |      |      |      |        |       |        |      |      | 45.82% |        |        | 54.18% |      |        |       |      |        |    |
| 10994  | XFR Medicine Lodge 138/115 kV Transformer Upgrade                               |   |      |      |      |      | 10.88% |       | 5.03%  |      |      | 26.83% |        | 18.47% | 38.80% |      |        |       |      |        |    |
| 11201  | Flatridge - Medicine Lodge 138kV CKT 1  | 4.69%   |      |      |      |      | 6.17%  | 5.92% | 12.64% |      |      | 8.44%  | 17.51% | 16.94% | 20.87% |      | 6.82%  |       |      |        |    |
| 11202  | Line - Flatridge - Harper 138 kV  |   |      |      |      |      | 1.67%  |       | 11.51% |      |      | 8.30%  | 7.87%  | 33.17% | 34.67% |      | 2.80%  |       |      |        |    |
| 11203  | Line - Medicine Lodge - Pratt 115 kV  |   |      |      |      |      |        |       |        |      |      |        | 2.83%  | 32.24% | 64.92% |      |        |       |      |        |    |
| Balance Portfolio projects & Base Plan projects with NTCs issued after June 19, 2010 |   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      |        |    |
| 10993  | Harper - Milan Tap 138 kV Ckt 1   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50409  | Ellsworth - Bushton 115kV   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50410  | Ellsworth Tap 115kV Ring Bus  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50449  | Ellsworth Substation 115kV  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 30299  | Jewell - Smith Center 115kV   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 30447  | Haggard - Gray County - West Dodge  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 30523  | Cudahy - Kismet 115kV   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50828  | Harper-Rago 138kV ckt1  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50991  | Multi - Anthony - Bluff City - Caldwell - Mayfield - Milan - Viola 138 kV Ckt 1 |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| NEED DATE OF 10/1/2015 or AFTER  |   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      |        |    |
| 30299  | Jewell - Smith Center 115kV   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50426A   | Elm Creek-Summit 345/230kV Transformer 49%                                      |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50427A   | Elm Creek-Summit 345kV Upgrades 49%   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50428A   | Elm Creek-Summit 230kV Upgrades 49%   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50425A   | Elm Creek-Summit 345kV Upgrades 49% (ITCGP)                                     |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 50827  | Anthony - Harper 138 kV Ckt 1   |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |
| 51271  | Device - Ellsworth 115 kV Cap Bank  |   |      |      |      |      |        |       |        |      |      |        |        |        |        |      |        |       |      | 100.0% |    |