

SOUTHERN PIONEER ELECTRIC COMPANY

In the Matter of the Annual Filing of Southern)
Pioneer Electric Company for Approval to)
Make Certain Changes to Its Charges for)
Electric Services, Pursuant to the Debt Service)
Coverage Formula Based Ratemaking Plan) Docket No. 17-SPEE-476-TAR
Approved in Docket No.13-MKEE-452-MIS)
and 34.5kV Formula Based Ratemaking Plan)
Approved in Docket No. 16-MKEE-023-TAR.)

APPLICATION, EXHIBITS AND TESTIMONY

**SUBMITTED BY:
SOUTHERN PIONEER ELECTRIC COMPANY**

IN SUPPORT OF THE APPLICATION HEREIN CONTAINED

April 26, 2017

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a Richard J. Macke Prefiled Direct

See Macke

b Randall D. Magnison Prefiled Direct

See Magnison

SECTION 1
APPLICATION

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

In the Matter of the Annual Filing of Southern)
Pioneer Electric Company for Approval to)
Make Certain Changes to Its Charges for)
Electric Services, Pursuant to the Debt Service)
Coverage Formula Based Ratemaking Plan) Docket No. 17-SPEE-_____-RTS
Approved in Docket No.13-MKEE-452-MIS)
and 34.5kV Formula Based Ratemaking Plan)
Approved in Docket No. 16-MKEE-023-TAR.)

APPLICATION

Southern Pioneer Electric Company, (“Southern Pioneer”), pursuant to K.S.A. § 66-117 and in accordance with the State Corporation Commission of the State of Kansas (“Commission” or “KCC”) Orders in Docket Nos. 13-MKEE-452-MIS (the “13-452 Docket”) and 16-MKEE-023-TAR (the “16-023 Docket”) hereby makes application by filing its fourth Annual Update of the Debt Service Coverage (“DSC”) Formula Based Ratemaking (“FBR”) Pilot Program (“DSC-FBR Plan” or “DSC Plan”) **and** its second Annual Update of the 34.5kV Formula Based Ratemaking Plan (“34.5kV FBR Plan”) (collectively the “Plans”, “Filings” or “Annual Filings”) to request certain changes to its retail rates and wholesale Local Access Delivery Service demand rate (“LADS”), respectively.¹ Pursuant to the Commission Orders approving Southern Pioneer’s previous annual updates to its DSC-FBR Plan and 34.5kV FBR Plan in Docket Nos. 16-SPEE-497-RTS (the “16-497 Docket”) and 16-SPEE-501-TAR (the “16-501 Docket”), respectively, this

¹ Southern Pioneer’s DSC-FBR Plan was approved by the Commission in the September 26, 2013 Order Approving Non-Unanimous Settlement Agreement (the “13-452 Order”). Southern Pioneer’s 34.5kV FBR Plan was approved by the Commission in the March 10, 2016 Order Approving Settlement Agreement (the “16-023 Order”). DSC-FBR Plan establishes, on an annual basis, only retail rates for service over Southern Pioneer’s distribution system; while 34.5kV FBR Plan establishes, also on an annual basis, both retail rates and wholesale LADS for services over Southern Pioneer’s 34.5kV sub-transmission system.

year Southern Pioneer is filing its annual updates to both plans under one docket, but following the Protocols of each plan.

I. Introduction

1. In its fourth DSC-FBR Plan Annual Update, Southern Pioneer is seeking Commission approval for a decrease to retail rates charged to Southern Pioneer consumers taking service over Southern Pioneer's distribution system. In its second 34.5kV FBR Plan Annual Update, Southern Pioneer is seeking Commission approval for an increase to the retail rates and to the wholesale LADS charged to Southern Pioneer retail and wholesale consumers, respectively, taking electric service over Southern Pioneer's 34.5kV sub-transmission facilities. Southern Pioneer requests to implement the net rate change resulting from both FBR Plans to its retail rates on the combined basis.

II. Background

DSC-FBR Pan

2. On January 8, 2013, Mid-Kansas Electric Company, LLC ("Mid-Kansas") filed the 13-452 Docket Application seeking permission to create a five-year DSC FBR Pilot Program for the geographic territory served by its member-owner, Southern Pioneer. The DSC Plan allows for retail rates to be adjusted on an annual basis, using a formula and DSC target, subject to an annual review process by the Commission. As part of the 13-452 Docket Application, Mid-Kansas explained that on January 7, 2013, in Docket No. 13-MKEE-447-MIS (the "13-447 Docket"), it filed an Application seeking, *inter alia*, Commission approval to transfer its Certificate(s) of Necessity and Convenience (Certificate) for all of its local distribution facilities and retail electric utility business and operations located in the State of Kansas to its member-owners (also referred

to as spin-down). Mid-Kansas further noted in its 13-452 Application that upon Commission approval of the spin-down, Southern Pioneer would be substituted as the Applicant in place of Mid-Kansas. On October 15, 2013, the Commission issued its *Amended Order Approving Unanimous Settlement Agreement* in the 13-447 Docket whereby it approved the transfer of Mid-Kansas' retail Certificates to the Mid-Kansas member-owners. Subsequently, on November 21, 2013, the Commission issued to Southern Pioneer a Certificate for the geographic service territory previously served by Southern Pioneer but held by Mid-Kansas.

3. The Commission granted intervention in the 13-452 Docket to the Citizens' Utility Ratepayer Board ("CURB"), Kansas Electric Power Cooperative, Inc. ("KEPCo") and the Western Kansas Industrial Electric Consumers ("WKIEC").²

4. As a result of a June 3, 2013 Settlement Conference, Mid-Kansas, Commission Staff ("Staff") and WKIEC, hereafter referred to as "Signatories", reached a settlement agreement in the 13-452 Docket (the "13-452 Settlement"). KEPCo neither joined in, nor opposed, the proposed 13-452 Settlement. CURB opposed the 13-452 Settlement.

5. On September 26, 2013, the Commission issued its Order in the 13-452 Docket approving the 13-452 Settlement. The 13-452 Settlement provides,³ in part, that:

- The DSC-FBR Program is approved for Mid-Kansas/Southern Pioneer in accordance with the processes and Protocols contained in Exhibit A of the Settlement ("DSC-FBR Protocols", attached to this Application as **Attachment A**).

² Order Approving Non-Unanimous Settlement Agreement, p. 1, ¶2 (issued Sept. 26, 2013).

³ Commission Order Approving Non-Unanimous Settlement Agreement, Page 3, §8 – Page 5, §19

- A five-year pilot program, beginning in 2014 (based on a 2013 test year) and ending in 2018 (based on a 2017 test year), will be used to assess and adjust Southern Pioneer's divisional retail rates based on a pre-approved DSC formula.
- In the last year of the DSC Plan, in a separate application and docket, Southern Pioneer shall advise the Commission if it wants to continue the DSC-FBR Plan.
- The DSC Plan is only applicable to the distribution portion of Southern Pioneer's utility system.
- A DSC Ratio of 1.75 will be used to calculate the DSC formula. If Southern Pioneer's forecast indicates the 1.75 DSC level will not satisfy CoBank's 1.35 DSC minimum loan covenant, Southern Pioneer will notify Staff that the application will include an additional amount to raise the DSC to 1.35.
- If the test year DSC is 1.75, there is no rate adjustment. A test year DSC differing from 1.75 will be adjusted to reach the DSC of 1.75 for the budget year. A revenue adjustment shall not exceed 10% calculated on an annual system-wide basis.
- A rate increase resulting in an equity percent of assets in excess of 15% will not be implemented, unless necessary to prevent Southern Pioneer from violating its loan covenants.
- By May 1 of each year of the DSC Program, or the next Business Day when the Commission's offices are open if May 1 is not a Business Day, Southern Pioneer will file its DSC Plan, to be provided to all parties of record in the 13-452 Docket. Upon the filing of the Application, the Commission will issue a Procedural Order in accordance with Exhibit A to the 13-452 Settlement.

- Staff and other intervenors will have 60 days from the date of filing of the DSC Plan to review the application and file testimony. If the testimony confirms that the filing complies with the approved DSC Plan and results in just and reasonable rates, then no later than 90 days from the date of the filing of the DSC Plan, the Commission will issue an order approving the rate adjustment. If Staff or intervenors submit testimony and supporting evidence asserting the filing does not result in just and reasonable rates, Southern Pioneer will have the opportunity to file rebuttal testimony. Then, the Commission will either issue an order approving the proposed adjustment based upon the paper record, or notify parties that an evidentiary hearing is necessary. If the matter goes to hearing, it will be the goal of the Commission to issue an order within 120 days of the DSC Plan filing. Issues outside the scope of the DSC-FBR, or rates resulting from the filing, shall not be raised in the annual adjustment dockets.
- Signatories, who are parties to this docket, will be automatically approved for intervention (1) upon filing an entry of appearance in any individual annual DSC Plan application filed during the life of the initial pilot plan, and (2) provided they are not prohibited from participation by statute or law.
- Base revenue by rate schedule shall be determined from retail rate schedule revenue by rate class for the Test Year, plus ECA revenues/credits, less power supply costs for the Test Year determined by applying the average cost of power supply per kWh from the class cost of service submitted in the 12-MKEE-380-RTS docket. Any rate adjustment for the Sub-Transmission and Transmission Level Service Rate (“STR”) customers resulting from the DSC-FBR Plan will be determined without the impact of debt service additions for distribution plant investments in the Budget Year and shall be calculated

according to Exhibit A of the Settlement. If Southern Pioneer requests any other apportionment, such request must be accompanied by a new retail class cost of service study, which is subject to approval by the Commission.

- Prior to making its Annual Filing, Southern Pioneer shall consult with the Southern Pioneer Consumer Advisory Council (“Council”) and include a summary of Council’s comments with the application.
- Southern Pioneer’s customers shall receive notice of the DSC Annual Filing upon filing with the Commission.

6. On May 1, 2014, May 1, 2015 and May 2, 2016, in accordance with the DSC-FBR Protocols herein discussed, Southern Pioneer made its first, second and third Annual Filings under the approved DSC Plan, in Docket Nos. 14-SPEE-507-RTS (the “14-507 Docket”), 15-SPEE-519-RTS (the “15-519 Docket”) and the 16-497 Docket, respectively. The Commission issued its Final Orders in the 14-507 Docket on July 31, 2014; the 15-519 Docket on July 30, 2015; and the 16-497 Docket on August 2, 2016, finding that the record was sufficient for the Commission to make its determination in the matter without the need for an evidentiary hearing, as contemplated under the DSC-FBR Protocols. Southern Pioneer hereby submits its fourth Annual Filing under the DSC-FBR Plan.

34.5kV FBR Plan

7. On July 16, 2015, Mid-Kansas, Prairie Land Electric Cooperative, Inc. (Prairie Land”), Southern Pioneer, The Victory Electric Cooperative Association, Inc. (“Victory”), and Western Cooperative Electric Association (“Western) (collectively, the “Joint Applicants”) filed a Joint Application for approval of an alternative ratemaking proposal for four individual 34.5kV Formula-Based Rate (“FBR”) Plans (“34.5kV FBR Plan”). Southern Pioneer specifically sought

(i) approval of an individual 34.5kV FBR Plan providing for the annual calculation and recovery of Southern Pioneer’s revenue requirement of owning, operating and maintaining the 34.5kV sub-transmission system (“34.5kV Facilities”), based upon an established formula, and for services provided to wholesale LADS customers **and** Southern Pioneer retail customers who take service over Southern Pioneer’s 34.5kV Facilities; and (ii) defined protocols, outlining the implementation and annual compliance filing before the Commission.⁴

8. The Commission granted intervention in the 16-023 Docket to KEPCo, WKIEC and Kansas Power Pool (“KPP”).

9. As a result of a Settlement Conference that commenced on December 11, 2015 and continued via electronic mail and teleconference through December 29, 2015, the Joint Applicants, KCC Staff, KEPCo, WKIEC and KPP, hereafter referred to as “Signatories”, reached a unanimous settlement in the 16-023 Docket (the “16-023 Settlement”).

10. On March 10, 2016, the Commission issued its Order in the 16-023 Docket approving the 16-023 Settlement. The 16-023 Settlement had two components, of which only one was relevant to Southern Pioneer, and provided,⁵ in part, that:

- The 34.5kV FBR Plan is approved for Southern Pioneer in accordance with the processes and protocols (“34.5kV FBR Protocols”) contained in Exhibit A of the Settlement (attached to this Application as **Attachment B**).
- In order to align the 34.5kV FBR Plan with Southern Pioneer’s Commission-approved Debt Service Coverage (“DSC”) Formula Based Rate (“FBR”) Pilot Program (“DSC-FBR Pilot Plan” or “DSC-FBR Plan”) in Docket No.13-MKEE-452-MIS (the “13-452

⁴ Docket 16-023 Joint Application, p. 2, §b

⁵ Commission Order Approving Settlement Agreement, Page 2, §4

Docket”), where appropriate, and to ensure Southern Pioneer achieves equitable cost recovery of its total revenue requirements, the Signatories agreed that the term of the 34.5kV FBR Plan shall be three calendar years, inclusive of the year adopted, with the initial annual update filing occurring in 2016 and the final annual update filing occurring in 2018.

- During the final year of the 34.5kV FBR Plan, Southern Pioneer shall advise the Commission if it wishes to continue the 34.5kV FBR Plan, and provide the Commission support and rationale for its position in a separate application and docket; provided, Southern Pioneer shall not be precluded from filing for extensions of both the DSC-FBR Plan and the 34.5 kV FBR Plan contemporaneously, on or before the expiration of the DSC-FBR Plan in 2018.
- The Signatories agreed that the 15% equity-to-asset cap provided in the 34.5kV FBR Protocols is only for the purpose of the initial three-year term of this 34.5kV FBR Plan, consistent with, and in order to align with, the term of the 15% equity-to-asset cap provided in Southern Pioneer’s Commission-approved DSC-FBR Plan. This term will not be considered precedential, or asserted as such, in any other dockets or proceedings, including any proceeding to extend or otherwise modify this 34.5kV FBR Plan.
- The 34.5kV FBR Plan is only applicable to the sub-transmission portion of Southern Pioneer’s utility system.
- By May 1 of each year of the 34.5kV FBR Plan, or the next Business Day when the Commission’s offices are open if May 1 is not a Business Day, Southern Pioneer will file its 34.5kV FBR Plan, to be provided to all parties of record in the 16-023 Docket.

Upon the filing of the application, the Commission will issue a Procedural Order in accordance with Exhibit A to the 16-023 Settlement.

- Staff and other intervenors will have 60 days from the date of filing of the 34.5kV FBR Plan to review the application. If within 60 days from the Filing Date, the Commission Staff and Intervenors make a determination that indicates the results of the Annual Update filing are just and reasonable, Commission Staff will file a Report and Recommendation indicating the same.
- Provided there are no relevant objections, the Commission shall issue an Order allowing the rates proposed in the Annual Update to become effective no later than 90 days after the Filing Date.
- If within 60 days of the Filing Date, Staff and/or Intervenors file testimony regarding Southern Pioneer's Annual Update filing indicating the filing would result in unjust or unreasonable rates that are not in the public interest, then Southern Pioneer shall have the opportunity to file responsive testimony to said objection(s) within 75 days from the Filing Date.
- Then, within 90 days of the Filing Date, the Commission will either issue an order approving the proposed adjustment based upon the paper record, or notify parties that an evidentiary hearing is necessary. If the matter goes to hearing, it will be the goal of the Commission to issue an order within 120 days of the 34.5kV FBR Plan filing. Issues outside the scope of the 34.5kV FBR, or rates resulting from the filing, shall not be raised in the annual adjustment dockets.
- Signatories who were parties to the 16-023 Docket will be automatically approved for intervention (1) upon filing an entry of appearance in any individual annual 34.5kV

FBR Plan application filed during the life of the 3-year plan, and (2) provided they are not prohibited from participation by statute or law.

- The 34.5kV FBR Plan is intended to apply only to the sub-transmission portion of Southern Pioneer's system. In order to accomplish this, the financial results submitted as part of the Annual Update filing will be adjusted to only include the costs associated with such 34.5kV facilities. As defined in the 34.5kV FBR Protocols, certain categories of expenses listed will be adjusted to remove the portion not associated with these 34.5kV facilities before the LAC is calculated. The allocation method to be used is listed next to each category. The list is not necessarily exhaustive, and other allocations may be necessary. These allocators should be calculated and submitted annually with each Annual Update filing.
- True-Up – Beginning with the second 34.5kV FBR Annual Update filing (anticipated to occur in the year 2017 for the first time), Southern Pioneer will include in the filing a comparison between: 1) The projected revenue requirement of the projected items from the previous Budget Year (anticipated to be the year 2016 in the first true-up); and 2) The actual revenue requirement calculation of those same items for the test year. The resulting comparison, whether positive or negative, will be added or subtracted to the total rate request for the current Annual Update filing. This calculation will take place in all subsequent Annual Update filings and will always compare the previous Budget Year projected rate items with the actual Test Year calculated rate items, but only for the items that are projected within the cost of service.
- Because the 34.5kV FBR and the DSC-FBR Plans both rely on an allocated portion of the same underlying costs, in no case will the sum of both allocated cost amounts be

greater than the total actual cost amount recorded on Southern Pioneer's financial statements.

- Prior to making its Annual Update, Southern Pioneer shall consult with the Southern Pioneer Consumer Advisory Council ("Council") and include a summary of Council's comments with the application.
- Southern Pioneer's wholesale LADS customers and affected retail consumers shall receive notice of the 34.5kV FBR filing upon filing with the Commission.

III. Overview of Application

11. In accordance with the findings and approval set forth in the 13-452 Docket and 16-023 Docket, and as instructed in the 16-497 Docket and 16-501 Docket, Southern Pioneer hereby submits its combined Annual Filing.

DSC-FBR Plan

12. In order to achieve the agreed target of 1.75 DSC for the distribution only portion of Southern Pioneer's utility system using DSC-FBR Protocols, an overall revenue decrease of \$745,507, or 1.1 percent, is required by Southern Pioneer. The proposed revenue decrease for Southern Pioneer's DSC-FBR Plan requested in this Application is just and reasonable, and is necessary to assure compliance with the Commission-approved DSC Plan.

34.5kV FBR Plan

13. In order to achieve the required revenue requirement for the 34.5kV Facilities portion of Southern Pioneer's utility system in accordance with the 34.5kV FBR Plan, an overall revenue increase of approximately \$662,305, is required by Southern Pioneer. Applying this revenue requirement on a load ratio share ("LRS"), \$271,934, or about 41 percent, is applicable to

Southern Pioneer's wholesale LADS customers, and the remaining \$390,371, or about 59 percent, is applicable to those Southern Pioneer retail consumers taking service over its 34.5kV sub-transmission system. The resultant proposed wholesale LADS rate is \$4.88/kW. The proposed increase for the Southern Pioneer's 34.5kV FBR Plan requested in this Application is just and reasonable, and is necessary to assure compliance with the Commission-approved 34.5kV FBR Plan.

14. The testimony, attachments and combined exhibits are filed in support of this Application as required by the 13-452 and 16-023 Orders.

15. The names of the witnesses and subject matter of each witness' testimony are as follows:

- Richard J. Macke, Vice President-Economics, Rates and Business Planning at Power System Engineering, Inc. – Mr. Macke's testimony, bifurcated to describe both Southern Pioneer's DSC-FBR and 34.5kV FBR, provides support for the calculation of the following:
 - Southern Pioneer's DSC-FBR revenue adjustment and the corresponding allocation to the retail rate classes.
 - Southern Pioneer's 34.5kV FBR Revenue Requirement, resultant wholesale LADS rate, and the corresponding allocation of the retail portion of the 34.5kV FBR increase to the retail rate classes.
 - The net-impact of the two combined filings to all retail rate classes, and the corresponding proposed combined retail rate tariffs.

- Randall D. Magnison, Executive Vice President and Assistant CEO of Southern Pioneer – Since this is the first combined Annual Filing under one docket, Mr. Magnison’s testimony explains the consolidated exhibits for easy identification when comparing to prior Annual Filings; provides historical information on Southern Pioneer; presents comments from the Southern Pioneer Consumer Advisory Council (“Council”) as it relates to the implementation of the DSC Program rate decrease and 34.5kV FBR Program increase and filing as required by the 13-452 Order and 16-023 Order; describes any material changes in cost of service items from the previous year; and affirms, as part of calculating the revenue requirement adjustment and incorporating the Commission’s policy and practice, Southern Pioneer’s continued removal of a 100% of certain promotional or corporate advertising expenses and limiting to 50% the amount of certain dues, donations and charitable contribution expenses, etc.

16. In light of the compressed 90-day schedule, and in an attempt to bring efficiency to the regulatory review process, Southern Pioneer will make available to the 13-452 Docket and 16-023 Docket Signatories, who have executed a non-disclosure agreement, electronic working copies of all aforementioned Filing Exhibits at its secure “Box.net” website.⁶ All other requested information will be managed in accordance with the Commission’s Discovery and Protective Orders.

17. Additionally, in order to facilitate discovery, Southern Pioneer respectfully requests that the Commission immediately issue a Discovery Order and Protective Order in this matter.

⁶ Southern Pioneer recognizes that Staff is not required to sign or otherwise execute a non-disclosure document as part of their Commission-related functions.

IV. Overview of Applicant

18. Southern Pioneer is a Kansas Corporation not-for-profit utility with its principal place of business located in Ulysses, Kansas with distribution and customer service offices in Liberal and Medicine Lodge, Kansas. Southern Pioneer is regulated by the Commission and is a wholly owned subsidiary of Pioneer Electric Cooperative, Inc., a not-for-profit Kansas member-owned electric cooperative not subject to Commission regulation for ratemaking purposes.

19. As stated above, Southern Pioneer was granted public utility status on November 21, 2013, when the Commission approved the transfer of the retail certificated territory, consumers, Rules and Regulations, and tariffs from Mid-Kansas to Southern Pioneer in the 447 Docket.

20. In addition to the undersigned, copies of pleadings, documents, and correspondence in this docket should be sent to:

Randall D. Magnison
Executive Vice President-Assistant CEO
Southern Pioneer Electric Company
P.O. Box 430
Ulysses, KS 67880-0430

WHEREFORE, Southern Pioneer hereby requests the Commission (1) approve this Application and permit Southern Pioneer's revised schedules of rates for electric service to become effective as proposed, (2) immediately issue a Discovery Order and Protective Order to facilitate discovery efforts, and a Procedural Order in accordance with the Protocols, (3) issue an order in this docket within 90 days, or later (up to 120 days) if the Southern Pioneer DSC-FBR and/or 34.5kV FBR Annual Update filing(s) proceeds to an evidentiary hearing; and (4) grant such other and further relief as it deems just and reasonable.

Respectfully submitted,

A handwritten signature in blue ink that reads "Lindsay A. Shepard". The signature is written in a cursive style with a horizontal line underneath the name.

Lindsay A. Shepard (#23276)
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SECTION 2
EXHIBITS 2-14