

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

<b>In the Matter of the Application</b>	<b>)</b>	
<b>of Southern Pioneer Electric Company</b>	<b>)</b>	
<b>for Approval to Make Certain Revenue</b>	<b>)</b>	<b>Docket No. 24-SPEE-415-RTS</b>
<b>Neutral Changes to its Rate Design.</b>	<b>)</b>	

**DIRECT TESTIMONY**

**PREPARED BY**

**KRISTINA A LUKE FRY**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**April 2, 2024**

# CONTENTS

I. INTRODUCTION .....	1
II. ANALYSIS .....	2
A. Billing Determinants .....	2
B. Class Cost of Service.....	3
C. Construction of Staff’s CCOS.....	4
D. Functionalization of Costs .....	4
E. Classification of Costs .....	6
F. Allocation of Costs to Customer Classes.....	8
G. Revenue Allocation to Customer Classes .....	11
III. Conclusion .....	12

## I. INTRODUCTION

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

A. My name is Kristina A. Luke Fry. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

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

A. I am employed by the Kansas Corporation Commission (Commission) as a Managing Auditor.

**Q. Please describe your educational background and professional experience?**

A. In December 2014 I earned a master's degree in Business Administration from Washburn University. I also hold a Bachelor of Science degree in Business Administration with a major in accounting from Kansas State University. I began employment with the Commission as a Regulatory Auditor in September 2010 and became a Senior Auditor in July 2013. I assumed my current position in August 2015.

1     **Q.     Have you previously submitted testimony before this Commission?**

2 A. Yes. I have submitted written testimony before this Commission on multiple  
3 occasions regarding various regulatory accounting and ratemaking issues. This  
4 work includes testimony filings in over 20 dockets. A list of the other dockets that  
5 encompass this experience is available upon request.

6 Q. What is the purpose of your testimony?

7     A.     The purpose of my testimony is to review Southern Pioneer Electric Company's  
8           (Southern Pioneer or Company) Class Cost of Service (CCOS) study, sponsor  
9           Staff's CCOS study, and recommend the Commission accept Staff's CCOS as a  
10          reasonable basis for determining existing class rates of return and as a starting point  
11          for Staff's rate design.

12     **Q.     How is your testimony organized?**

13     A.     First, I will provide an overview of CCOS studies. I will then discuss Staff's CCOS  
14           methodology. Finally, I will discuss some key results of Staff's CCOS and explain  
15           why the Commission should accept Staff's methodology as the appropriate starting  
16           point for Staff's rate design.

17 **II. ANALYSIS**18 **A. Billing Determinants**

19 **Q. Please explain what billing determinants are and why they are important in a**  
20 **rate case.**

21     A.     Billing determinants consist of the data needed to generate existing and proposed  
22           revenues. This data includes the number of customers, demand, and annual volumes  
23           used by rate block, the tariff rates necessary to generate existing and proposed  
24           revenues. Billing determinants are essential to constructing a proof of revenue.

1 which (1) proves if the Company's revenue requirement can be recovered, and (2)  
2 provides a comparison of existing rates and proposed rates.

3 **Q. Did Southern Pioneer propose billing determinants?**

4 A. Yes, Southern Pioneer proposed billing determinants in its Application.

5 **Q. Does Staff accept Southern Pioneer's billing determinants?**

6 A. Yes. Staff accepts Southern Pioneer's billing determinants.

7 **B. Class Cost of Service**

8 **Q. What is a CCOS study?**

9 A. A CCOS study is a detailed allocation of a utility's cost to provide service to each  
10 of its different customer classes.

11 **Q. What is the purpose of a CCOS study?**

12 A. The purpose of a CCOS study is to identify and assign the costs a utility incurs in  
13 providing electric service to the customers who cause those costs.

14 **Q. Why is it necessary to link the utility's costs to serve to the customers causing  
15 those costs?**

16 A. The starting point for rate design is the cost causation principle, which reflects that  
17 the cost causer should be the cost payer.

18 **Q. How does a CCOS study facilitate the implementation of the cost causation  
19 principle?**

20 A. By assigning costs to specific customer classes, a CCOS study broadly informs the  
21 rate analyst how much it costs the utility to serve each customer class. By using a  
22 CCOS study as a starting point and guide for class allocation of the revenue  
23 requirement, the rate analyst can begin the rate design process by employing the  
24 cost causation principle.

1 **C. Construction of Staff's CCOS**

2 **Q. How are CCOS studies constructed?**

3 A. Electric service costs can be divided into either costs that are directly related to  
4 providing service to a specific customer class or joint and common costs associated  
5 with providing service to multiple rate classes. The costs directly related to  
6 providing service to a specific customer class are directly assigned to that class.  
7 Because the great majority of electricity utility costs cannot be directly assigned to  
8 a class of customers, most of the work in constructing a CCOS involves assigning  
9 the joint and common costs among rate classes using cost apportionment methods.

10 **Q. Please explain how joint and common costs are apportioned among Southern  
11 Pioneer's rate classes?**

12 A. The three basic steps in the assignment of joint and common costs are  
13 functionalization, classification, and allocation. Since Southern Pioneer witness  
14 Richard Macke explains the construction of a CCOS and because Staff's CCOS is  
15 similar to Southern Pioneer's, Staff's testimony will primarily discuss the  
16 differences between Southern Pioneer's CCOS and Staff's CCOS.

17 **D. Functionalization of Costs**

18 **Q. How are costs functionalized?**

19 A. Functionalization consists of grouping costs associated with a facility that performs  
20 a certain function with the costs of other facilities that perform similar functions.  
21 The five basic functions or groups used by Southern Pioneer and Staff to allocate  
22 costs are power supply, transmission, distribution,<sup>1</sup> customer services, and

---

<sup>1</sup> Southern Pioneer and Staff further breakdown the distribution system into distribution substation, primary line, line transformer, customer service, customer meters, and accounting and customer service.

administration and general costs. The Federal Energy Regulatory Commission's "Uniform System of Accounts" for electric public utilities provide the accounting process used by Southern Pioneer and the accounting process effectively assisted parties in functionalizing costs. As a result, Staff agrees with Southern Pioneer's initial functionalization of costs.

**Q. How did Southern Pioneer and Staff further functionalize costs?**

A. Southern Pioneer and Staff split administration and general expenses as well as miscellaneous expense between Power Supply, Transmission, and Distribution. This further functionalizing of costs resulted in the major difference between Southern Pioneer's and Staff's eventual allocation of costs between rate classes.

**Q. Please explain how the difference between Southern Pioneer and Staff's further functionalization resulted in different rate class allocations.**

A. Staff and Southern Pioneer used different allocators to apportion administrative and general expenses and miscellaneous expenses between Power Supply, Transmission, and Distribution. Table 1 below shows the results of the different allocators.

<b>TABLE 1</b>			
Comparison of Staff and Southern Pioneer Functionalization of Administrative and General Expense and Miscellaneous Expense			
<b>Expense Description</b>	<b>Staff</b>	<b>Southern Pioneer</b>	<b>Difference</b>
Administrative & General			
Power Supply	1,665,015	228,350	1,436,665
Transmission	221,669	67,364	154,304
Distribution	396,817	1,987,786	(1,590,969)
Subtotal	2,283,500	2,283,500	
Miscellaneous Expense			
Power Supply	910,868	124,922	785,946
Transmission	121,267	36,853	84,414
Distribution	217,084	1,087,443	(870,360)
Subtotal	1,249,218	1,249,218	

1 Specifically, Staff allocated approximately 73% of the two categories of expenses  
2 to Power Supply while Southern Pioneer allocated only 10% to Power Supply. Staff  
3 also allocated more to transmission than Southern Pioneer about 10% by Staff and  
4 about 3% by Southern Pioneer. Since Staff and Southern Pioneer had the same  
5 totals for each expense category, Staff's allocation of expenses to distribution was  
6 significantly less than Southern Pioneer's allocation to distribution, at about 17%  
7 for Staff and about 87% for Southern Pioneer.

8 Essentially, Staff allocated these two expenses based on the allocated  
9 operations and maintenance expenses. On the other hand, Southern Pioneer  
10 allocated Administrative and General Expenses and Miscellaneous Expenses based  
11 on a predefined "target overhead percentage" selected by Southern Pioneer of  
12 10.0% to Power Supply, 2.95% to Transmission, with the remaining 87.05% going  
13 to Distribution. Administrative and General, and Miscellaneous Expenses are not  
14 easy to allocate to specific categories of expense, but as will be shown in the  
15 discussion of classification below, the use of the two different allocators has some,  
16 but not a drastic effect on the total allocation of costs.

17 **E. Classification of Costs**

18 **Q. How are the joint and common costs classified?**

19 A. The classification process involves determining whether the costs are more closely  
20 related to the number of customers (Customer), the demand placed on the system  
21 (Demand), or the amount of electricity used by consumers (Energy). Power Supply  
22 is either associated with demand or energy. Transmission is all demand.

Distribution is either associated with customer costs or energy. Customer expenses are all classified as customer costs under distribution costs.

The classifications of Southern Pioneer's revenue requirement by Staff and Southern Pioneer are presented below in Table 2. As noted above, when the capacity, energy, and customer costs are combined for Power Supply, Transmission, and Distribution, the differences are all less than 10%.

<b>TABLE 2</b>			
Comparison of Staff and Southern Pioneer Classification of the Revenue Requirement			
<b>Classification</b>	<b>Staff</b>	<b>Southern Pioneer</b>	<b>Difference</b>
Power Supply			
Capacity	8,685,353	7,847,820	837,533
Energy	14,363,495	12,978,416	1,385,079
Transmission			
Capacity	8,506,305	8,267,586	238,718
Distribution			
Capacity	13,418,336	15,299,733	(1,881,397)
Customer	4,458,212	5,038,144	(579,932)
Combined			
Capacity	30,609,993	31,415,139	(805,145)
Energy	14,363,495	12,978,416	1,385,079
Customer	4,458,212	5,038,144	(579,932)
Revenue Requirement	49,431,700	49,431,700	

A further example of how similar Staff's and Southern Pioneer's classification results are can be seen in Table 3, below, which shows the same categories as Table 2 but only for the Residential Class. The difference in total revenue requirement allocated to the Residential Service Class between Staff and Southern Pioneer is 2%.



<b>TABLE 3</b>			
Comparison of Staff and Southern Pioneer Classification of the Revenue Requirement for the Residential Class			
<b>Classification</b>	<b>Staff</b>	<b>Southern Pioneer</b>	<b>Difference</b>
Power Supply			
Capacity	3,871,784	3,498,426	373,358
Energy	5,236,654	4,731,681	504,973
Transmission			
Capacity	3,423,476	3,549,427	(125,951)
Distribution			
Capacity	5,832,076	6,642,045	(809,968)
Customer	2,676,388	3,029,113	(352,725)
Combined			
Capacity	13,127,336	13,689,897	(562,561)
Energy	5,236,654	4,731,681	504,973
Customer	2,676,388	3,029,113	(352,725)
Residential Revenue Requirement	21,040,378	21,450,691	(410,313)

1

2 **F. Allocation of Costs to Customer Classes**3 **Q. How are the classified costs allocated to customer classes?**

4 A. The classified costs are allocated to the customer classes using multiple customer  
5 class allocators for the different types of classified costs. Capacity costs are  
6 allocated using a variety of demand allocators. Power Supply capacity costs are  
7 separated into summer and winter capacity and each has its own allocator. For  
8 example, summer demand for regular Residential customers is primarily  
9 determined by air conditioning. However, Residential customers who use electric  
10 space heating have a much higher winter demand than regular Residential  
11 customers without electric space heating. Both Southern Pioneer and Staff use a  
12 12-CP (Coincident Peak, or the sum of each month's coincidental peak) to allocate  
13 transmission costs to each customer class. Southern Pioneer and Staff allocate  
14 customer costs with a few different customer allocators that have different

weighting mechanisms to adjust the number of customers by class. Finally, both Southern Pioneer and Staff use the same energy allocator.

There is some difference in the allocators used by Southern Pioneer and Staff, but the difference is small. In some cases, such as energy, Southern Pioneer and Staff use the same allocator. Table 4 on the next page shows the class allocators used by Southern Pioneer and Staff, and as previously stated, there is not much difference in the class allocators between Southern Pioneer and Staff.

TABLE 4: Southern Pioneer and Staff Class Allocators											
Southern Pioneer	Power Supply			Transmission Capacity	Distribution Substation Capacity	Primary Line Capacity	Line Transformer		Customer Service Customer	Meter Customer	Accounting & Service Customer
	Energy	Summer Capacity	Winter Capacity				Capacity	Customer			
Residential Service	0.01753	0.01357	0.02689	0.02209	0.02209	0.02209	0.02859	0.03032	0.03014	0.02904	0.02904
Residential Space Heating	0.04304	0.03930	0.04521	0.04204	0.04204	0.04204	0.05612	0.16317	0.16334	0.16434	0.16434
General Service Small	0.40195	0.33006	0.42502	0.37575	0.37575	0.37575	0.31909	0.09881	0.10226	0.12342	0.12342
General Service Large	0.00804	0.00623	0.01129	0.00972	0.00972	0.00972	0.00917	0.00269	0.00277	0.00326	0.00326
General Service Space Heating	0.12487	0.06924	0.10793	0.09104	0.09104	0.09104	0.06304	0.00142	0.00149	0.00194	0.00194
Industrial Service	0.00062	0.00013	0.00023	0.00051	0.00051	0.00051	0.00751	0.00379	0.00383	0.00403	0.00403
Water Pumping Service	0.00971	0.01548	0.00316	0.00877	0.00877	0.00877	0.01132	0.00356	0.00374	0.00484	0.00484
Irrigation Service	0.00001	0.00000	0.00003	0.00002	0.00002	0.00002	0.00020	0.00024	0.00024	0.00023	0.00023
Temporary Service	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Lighting	0.00816	0.00000	0.00757	0.00613	0.00613	0.00613	0.00348	0.00540	0.00537	0.00517	0.00517

Staff	Power Supply			Transmission Capacity	Distribution Substation Capacity	Primary Line Capacity	Line Transformer		Customer Service Customer	Meter Customer	Accounting & Service Customer
	Energy	Summer Capacity	Winter Capacity				Capacity	Customer			
Residential Service	0.36458	0.51243	0.35877	0.40246	0.43386	0.43386	0.48534	0.68471	0.68065	0.65576	0.65576
Residential Space Heating	0.01753	0.01357	0.02689	0.01962	0.02376	0.02376	0.02859	0.03032	0.03014	0.02904	0.02904
General Service Small	0.04304	0.03930	0.04521	0.04179	0.03800	0.03800	0.05612	0.16317	0.16334	0.16434	0.16434
General Service Large	0.40195	0.33006	0.42502	0.39168	0.34703	0.34703	0.31909	0.09881	0.10226	0.12342	0.12342
General Service Space Heating	0.00804	0.00623	0.01129	0.00868	0.01068	0.01068	0.00917	0.00269	0.00277	0.00326	0.00326
Industrial Service	0.12487	0.06924	0.10793	0.10638	0.10746	0.10746	0.06304	0.00142	0.00149	0.00194	0.00194
Water Pumping Service	0.02148	0.01355	0.01391	0.01719	0.01986	0.01986	0.01614	0.00588	0.00617	0.00795	0.00795
Irrigation Service	0.00971	0.01548	0.00316	0.00825	0.01336	0.01336	0.01132	0.00356	0.00374	0.00484	0.00484
Temporary Service	0.00001	0.00000	0.00003	0.00003	0.00018	0.00018	0.00020	0.00024	0.00024	0.00023	0.00023
Lighting	0.00816	0.00000	0.00757	0.00356	0.00356	0.00356	0.00348	0.00540	0.00537	0.00517	0.00517

**Q. How different are the class allocations of the revenue requirement between Southern Pioneer's and Staff's CCOS?**

A. The allocations are similar. Table 5 below compares the allocations of the revenue requirement between Southern Pioneer's and Staff's CCOS. The only classes where the difference between Southern Pioneer's and Staff's allocation of the revenue requirement are greater than 5% are Municipal Power Service, Temporary Service,

and Lighting. For these classes, the largest difference in revenue requirement allocation between Southern Pioneer and Staff is approximately 10%.

<b>TABLE 5</b>			
Class Cost of Service Allocation of the Revenue Requirement to Rate Classes			
<b>Rate Class</b>	<b>Staff</b>	<b>Southern Pioneer</b>	<b>Difference</b>
Residential Service	21,040,378	21,450,691	(410,313)
Residential Space Heating	998,411	1,029,320	(30,909)
General Service Small	2,534,204	2,592,792	(58,588)
General Service Large	17,538,515	17,182,421	356,094
General Service Space Heating	409,469	418,634	(9,165)
Industrial Service	4,771,760	4,565,953	205,807
Municipal Power Service	73,239	80,967	(7,728)
Water Pumping Service	883,160	860,794	22,365
Irrigation Service	467,099	471,290	(4,191)
Temporary Service	2,282	2,423	(141)
Lighting	713,183	776,415	(63,232)
<b>Total</b>	<b>49,431,700</b>	<b>49,431,700</b>	

**Q. Do CCOS studies have any limitations?**

A. Yes. First, CCOS studies are a mixture of art and science. They are not exact. A substantial number of subjective judgments must go into the production of any CCOS study. Second, because all CCOS studies are based on allocation mechanisms that are approximations of structural cost relationships, the CCOS studies must themselves be viewed as approximations. Third, a CCOS is a static snapshot of a dynamic process. Over time, structural cost relationships have changed and are expected to change in the future.

Thus, a rate analyst should be cautious when using a CCOS study to help determine class revenue allocations. The limitations of CCOS studies are important factors to consider when using a CCOS study to allocate the revenue requirement to the rate classes. However, because the class allocations of the

revenue requirement by Southern Pioneer and Staff are as similar as they are, there is some added confidence that the class allocations are reasonable.

**G. Revenue Allocation to Customer Classes**

**Q. How did Staff allocate class revenue?**

A. Table 6 below has the present revenue collected from the retail rate classes and the CCOS allocation of the revenue requirement. In addition, the table has the difference between the revenue collected and the CCOS allocation of the revenue requirement and the percentage of that the difference is the CCOS allocation.

<b>TABLE 6</b>				
Revenue Requirement Allocation to Customer Classes Based on Staff's CCOS				
<b>Rate Class</b>	<b>Revenue at Present Rates</b>	<b>Revenue per CCOS</b>	<b>Difference</b>	<b>As Percent</b>
Residential Service	19,490,617	21,040,378	1,549,761	8.0%
Residential Space Heating	871,704	998,411	126,707	14.6%
General Service Small	2,414,833	2,534,204	119,371	5.0%
General Service Large	18,633,902	17,538,515	(1,095,387)	-5.9%
General Service Space Heating	318,159	409,469	91,310	28.8%
Industrial Service	5,102,897	4,771,760	(331,137)	-6.5%
Municipal Power Service	39,233	73,239	34,005	87.1%
Water Pumping Service	944,801	883,160	(61,641)	-6.6%
Irrigation Service	490,626	467,099	(23,527)	-4.8%
Temporary Service	1,301	2,282	981	75.8%
Lighting	1,123,625	713,183	(410,442)	-36.7%
<b>Total</b>	<b>49,431,700</b>	<b>49,431,700</b>	<b>0</b>	

Table 6 shows that some classes are over collecting revenue, such as General Service Large, Industrial, Water Pumping, Irrigation, and Lighting. In most cases, the over or under collection is relatively small.

**Q. Why are these results important?**

A. This information can be used by the rate analyst as a guide for identifying which customer classes to consider for revenue adjustments when designing rates. Staff witness, Dr. Robert Glass, sponsors Staff's revenue allocation and rate design.

1

**III. CONCLUSION**

2 **Q. What are Staff's recommendations for revenue requirement allocation?**

3 A. Staff recommends that the Commission accept Staff's CCOS as a reasonable basis  
4 for determining existing class rates of return and as a starting point for Staff's rate  
5 design.

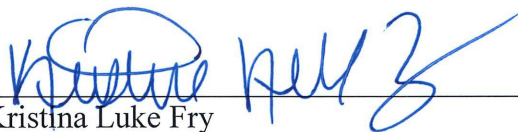
6 **Q. Does this conclude your testimony?**

7 A. Yes. Thank you.

STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE            )

**VERIFICATION**

Kristina Luke Fry, being duly sworn upon her oath deposes and states that she is a Managing Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of her knowledge, information and belief.

  
\_\_\_\_\_  
Kristina Luke Fry  
Managing Auditor  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 26 day of March, 2024.

  
\_\_\_\_\_  
Notary Public

My Appointment Expires: 4/28/25



NOTARY PUBLIC - State of Kansas  
ANN M. MURPHY  
My Appt. Expires 4/28/25

## **CERTIFICATE OF SERVICE**

24-SPEE-415-TAR

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 2nd day of April, 2024, to the following:

JOSEPH R. ASTRAB, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
j.astrab@curb.kansas.gov

TODD E. LOVE, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
d.nickel@curb.kansas.gov

SHONDA RABB  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
s.rabb@curb.kansas.gov

DELLA SMITH  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
d.smith@curb.kansas.gov

JAMES P ZAKOURA, ATTORNEY  
FOULSTON SIEFKIN LLP  
7500 COLLEGE BOULEVARD, STE 1400  
OVERLAND PARK, KS 66201-4041  
jzakoura@foulston.com

JEFFRY POLLOCK  
J. POLLOCK, INCORPORATED  
14323 South Outer 40 Rd.  
Ste. 206N  
Town and Country, MO 63017-5734  
jcp@jpollockinc.com

BRIAN G. FEDOTIN, GENERAL COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
b.fedotin@kcc.ks.gov

CARLY MASENTHIN, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
c.masenthin@kcc.ks.gov

KYLER C. WINEINGER, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
k.wineinger@kcc.ks.gov

## **CERTIFICATE OF SERVICE**

24-SPEE-415-TAR

TREVOR WOHLFORD, ATTORNEY  
MORRIS LAING EVANS BROCK & KENNEDY  
800 SW JACKSON  
SUITE 1310  
TOPEKA, KS 66612-1216  
twohlford@morrislaing.com

GLEND A CAFER, MORRIS LAING LAW FIRM  
MORRIS LAING EVANS BROCK & KENNEDY CHTD  
800 SW JACKSON STE 1310  
TOPEKA, KS 66612-1216  
gcafer@morrislaing.com

BRIAN BEECHER, OPERATIONS AND ENGINEERING  
MANAGER  
SOUTHERN PIONEER ELECTRIC COMPANY  
3997 NE WELL ROAD  
PO BOX 347  
MEDICINE LODGE, KS 67104  
bbeecher@southernpioneer.net

LINDSAY CAMPBELL, INTERIM PRESIDENT & CEO  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 W OKLAHOMA  
PO BOX 430  
ULYSSES, KS 67880-0368  
lcampbell@pioneerelectric.coop

LARISSA LAYMAN, LEGAL EXECUTIVE ASSISTANT  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 W OKLAHOMA  
PO BOX 430  
ULYSSES, KS 67880-0368  
llayman@pioneerelectric.coop

RICHARD J MACKE, VP - ECONOMICS, RATES, AND  
BUSINESS PLANNING DPT.  
SOUTHERN PIONEER ELECTRIC COMPANY  
10710 Town Square Dr NE Ste 201  
Minneapolis, MN 55449  
rmacke@powersystem.org

CLINT MEIER, VP - ENGINEERING AND OPERATIONS  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 WEST OKLAHOMA  
PO BOX 403  
ULYSSES, KS 67880  
cmeier@pioneerelectric.coop

CHANTRY SCOTT, INTERIM ASST CEO & CFO  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 WEST OKLAHOMA  
PO BOX 403  
ULYSSES, KS 67880  
cscott@pioneerelectric.coop

*/s/ Ann Murphy*

---

Ann Murphy