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

AUG 02 2011

by
State Corporation Commission
of Kansas

**In the Matter of the Application of Mid-)
America Pipeline Company, LLC for the)
Establishment of Initial General)
Commodity Transportation Rates on its)
Conway to Coffeyville and Coffeyville to)
El Dorado Segments.)**

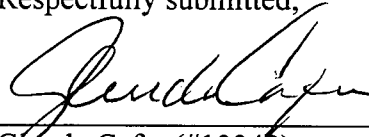
Docket No. 12-MDAP-068-RTS

SECOND ERRATA TO APPLICATION FILED ON JULY 25, 2011

On July 25, 2011, Mid-America Pipeline Company, LLC (“MAPL”) filed an Application and Schedules with the State Corporation Commission of the State of Kansas (“Commission” or “KCC”) for the purpose of establishing rates for transportation service in accordance with K.S.A. 66-117, K.S.A. 66-1,217 and K.A.R. 82-10-2. On July 26, 2011, MAPL filed an Errata to correct one error in its Application and one error in its Schedules. MAPL has since discovered other minor errors in Schedule 3, Workpapers 2, 7 and 8, and in Schedule 5, Workpaper 13 that need correcting. The corrections to those schedules are described in **Exhibit A** to this Errata.

A redlined copy showing the corrections to Schedule 3 and Schedule 5 is attached as **Exhibit B**. A clean copy of the corrected pages of these schedules is attached as **Exhibit C**. The clean copies should be substituted into the original documents. None of these pages contain confidential material.

Respectfully submitted,



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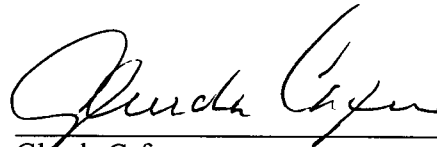
ATTORNEYS FOR MID-AMERICA PIPELINE
COMPANY, LLC

CERTIFICATE OF SERVICE

I hereby certify that a copy of MAPL's Second Errata to Application was mailed or hand-delivered on this 2nd day of August, 2011 to:

DANA BRADBURY
GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027

PATRICIA A. TOTTEN
VICE PRESIDENT
1100 LOUISIANA, SUITE 1000
HOUSTON, TEXAS 77002



Glenda Cafer
COUNSEL FOR MAPL

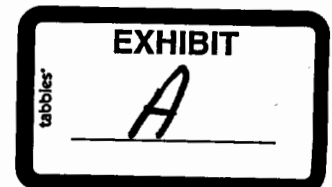
Errata List for MAPL Cost of Service Exhibits

Schedule No. 3:

- OPEX WP 2 P.2 Footnote 1:** Replaced:
"R04_Total_by_FERC_Red" with "R04_Direct_OPEX_by_FERC_Coffeyville Red";
"Lns. 58-87" with "Lns. 58-70";
"R02_Direct_OPEX_by_FERC_Hobbs_and_Conway" with
"R05_Direct_Opex_by_FERC_Coffeyville Blue";
"Lns. 88-100" with "Lns. 71-100"; and
"R05_Direct_OPEX_by_FERC_Coffeyville Blue" with
"R02_Direct_OPEX_by_FERC_Hobbs_and_Conway".
- OPEX WP 7 P.3 Footnote 1:** Replaced "OPEX Database Query "R05_Total_by_FERC_Coffeyville Blue"" with
"OPEX WorkPaper 2, Lines 58:70"
- OPEX WP 7 P.3 Footnote 2:** Replaced "OPEX Database Query "R02_Direct_OPEX_by_FERC_Hobbs_and
Conway"" with "OPEX WorkPaper 2, Lines 71:85"
- OPEX WP 7 P.4 Footnote 3:** Replaced "OPEX WorkPaper 6, Lns. (8 + 9), Col. F" with "OPEX WorkPaper 6,
Line 10, Col F"
- OPEX WP 8 P.5 Footnote 1:** Replaced "OPEX Database Query "R05_Total_by_FERC_Coffeyville Blue"" with
"OPEX WorkPaper 2, Lines 45:57"
- OPEX WP 8 P.5 Footnote 2:** Replaced "OPEX Database Query "R02_Direct_OPEX_by_FERC_Hobbs_and
Conway"" with "OPEX WorkPaper 2, Lines 71:85"
- OPEX WP 8 P.6 Col. J:** Replaced "Total Blue Line Adjusted Test Year" with "Total Red Line Adjusted
Test Year"
- OPEX WP 8 P.6 Footnote 3:** Replaced "OPEX WorkPaper 6, Lns. (5 + 6), Col. F" with "OPEX WorkPaper 6,
Line 7, Col F"

Schedule No. 5:

- OPEX WP 13 Header:** Replaced "Carrier Property in Service Additions 1983-May 2011" with
"Construction Work in Progress Balances 2004 - May 2011"



Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 2

Direct Operating Expenses
 (\$)

<u>Ln.</u>	<u>Segment</u>	<u>FERC</u>		<u>Jun-Dec</u> <u>2010</u>		<u>Jan-May</u> <u>2011</u>		<u>Total</u> <u>Test Year /1</u>
1	Central Region	300	\$	1,140,464	\$	836,824	\$	1,977,287
2	Central Region	310	\$	911,485	\$	913,152	\$	1,824,637
3	Central Region	320	\$	3,163,990	\$	2,319,607	\$	5,483,597
4	Central Region	330	\$	3,952,531	\$	2,421,458	\$	6,373,989
5	Central Region	340	\$	8,718	\$	12,824	\$	21,543
6	Central Region	350	\$	371,418	\$	349,511	\$	720,929
7	Central Region	390	\$	390,768	\$	190,243	\$	581,011
8	Central Region	500	\$	211,291	\$	237,049	\$	448,340
9	Central Region	510	\$	29,116	\$	25,049	\$	54,165
10	Central Region	520	\$	70,430	\$	79,016	\$	149,447
11	Central Region	530	\$	30,184	\$	33,864	\$	64,049
12	Central Region	550	\$	390,791	\$	303,324	\$	694,116
13	Central Region	570	\$	723	\$	26	\$	748
14	Central Region	580	\$	103,627	\$	87,099	\$	190,726
15	Central Region	590	\$	72,363	\$	76,677	\$	149,040
16	Northern Region	300	\$	2,685,313	\$	1,919,271	\$	4,604,584
17	Northern Region	310	\$	898,365	\$	522,682	\$	1,421,047
18	Northern Region	320	\$	7,704,768	\$	3,945,887	\$	11,650,655
19	Northern Region	330	\$	3,726,027	\$	7,175,938	\$	10,901,966
20	Northern Region	340	\$	94,099	\$	17,833	\$	111,932
21	Northern Region	350	\$	1,705,886	\$	1,256,990	\$	2,962,877
22	Northern Region	390	\$	599,607	\$	163,115	\$	762,721
23	Northern Region	500	\$	482,880	\$	529,735	\$	1,012,615
24	Northern Region	510	\$	54,142	\$	49,941	\$	104,082
25	Northern Region	520	\$	162,570	\$	176,578	\$	339,148
26	Northern Region	530	\$	68,983	\$	75,676	\$	144,659
27	Northern Region	550	\$	917,381	\$	710,143	\$	1,627,525
28	Northern Region	570	\$	9,557	\$	1,614	\$	11,171
29	Northern Region	580	\$	238,936	\$	197,641	\$	436,577
30	Northern Region	590	\$	151,515	\$	159,727	\$	311,242
31	Rocky Mountain	300	\$	1,875,963	\$	1,460,514	\$	3,336,477
32	Rocky Mountain	310	\$	370,369	\$	305,217	\$	675,586
33	Rocky Mountain	320	\$	3,155,714	\$	2,534,267	\$	5,689,981
34	Rocky Mountain	330	\$	11,833,421	\$	10,362,382	\$	22,195,803
35	Rocky Mountain	350	\$	413,038	\$	356,269	\$	769,307
36	Rocky Mountain	390	\$	650,166	\$	315,502	\$	965,668
37	Rocky Mountain	500	\$	311,608	\$	367,892	\$	679,500
38	Rocky Mountain	510	\$	34,351	\$	35,547	\$	69,898
39	Rocky Mountain	520	\$	103,869	\$	122,631	\$	226,500
40	Rocky Mountain	530	\$	44,515	\$	52,556	\$	97,071
41	Rocky Mountain	550	\$	617,088	\$	516,783	\$	1,133,871
42	Rocky Mountain	570	\$	(9,742)	\$	87	\$	(9,654)
43	Rocky Mountain	580	\$	205,823	\$	273,283	\$	479,106
44	Rocky Mountain	590	\$	102,282	\$	114,815	\$	217,097
45	Coffeyville Outbound	300	\$	174,338	\$	77,353	\$	251,691
46	Coffeyville Outbound	310	\$	35,404	\$	15,037	\$	50,441
47	Coffeyville Outbound	320	\$	172,934	\$	67,640	\$	240,575
48	Coffeyville Outbound	330	\$	2,350	\$	2,165	\$	4,515
49	Coffeyville Outbound	350	\$	8,628	\$	7,304	\$	15,932
50	Coffeyville Outbound	390	\$	9,041	\$	9,038	\$	18,079
51	Coffeyville Outbound	500	\$	12,133	\$	12,062	\$	24,195
52	Coffeyville Outbound	510	\$	1,852	\$	1,489	\$	3,341
53	Coffeyville Outbound	520	\$	4,044	\$	4,021	\$	8,065
54	Coffeyville Outbound	530	\$	1,733	\$	1,723	\$	3,456
55	Coffeyville Outbound	550	\$	45,291	\$	23,646	\$	68,937
56	Coffeyville Outbound	580	\$	13,333	\$	6,893	\$	20,227
57	Coffeyville Outbound	590	\$	3,715	\$	3,678	\$	7,393
58	Coffeyville Inbound	300	\$	145,765	\$	78,377	\$	224,142



Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 2

Direct Operating Expenses
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<u>Ln.</u>	<u>Segment</u>	<u>FERC</u>		<u>Jun-Dec</u> <u>2010</u>		<u>Jan-May</u> <u>2011</u>		<u>Total</u> <u>Test Year /1</u>
59	Coffeyville Inbound	310	\$	16,039	\$	12,748	\$	28,788
60	Coffeyville Inbound	320	\$	265,023	\$	11,497	\$	276,519
61	Coffeyville Inbound	330	\$	83,934	\$	47,026	\$	130,960
62	Coffeyville Inbound	350	\$	13,170	\$	11,695	\$	24,865
63	Coffeyville Inbound	390	\$	5,446	\$	12,453	\$	17,899
64	Coffeyville Inbound	500	\$	14,125	\$	16,178	\$	30,303
65	Coffeyville Inbound	510	\$	2,045	\$	1,785	\$	3,830
66	Coffeyville Inbound	520	\$	4,708	\$	5,393	\$	10,101
67	Coffeyville Inbound	530	\$	2,018	\$	2,311	\$	4,329
68	Coffeyville Inbound	550	\$	39,361	\$	25,489	\$	64,850
69	Coffeyville Inbound	580	\$	11,530	\$	7,380	\$	18,910
70	Coffeyville Inbound	590	\$	4,182	\$	4,749	\$	8,931
71	Conway	300	\$	1,437,045	\$	996,352	\$	2,433,397
72	Conway	310	\$	687,250	\$	461,613	\$	1,148,863
73	Conway	320	\$	2,263,075	\$	486,130	\$	2,749,206
74	Conway	330	\$	2,258,569	\$	1,533,560	\$	3,792,129
75	Conway	340	\$	14,218	\$	6,206	\$	20,425
76	Conway	350	\$	2,254,173	\$	1,653,733	\$	3,907,906
77	Conway	390	\$	(886,113)	\$	(528,570)	\$	(1,414,684)
78	Conway	500	\$	224,786	\$	218,106	\$	442,892
79	Conway	510	\$	27,619	\$	25,478	\$	53,098
80	Conway	520	\$	87,419	\$	72,702	\$	160,121
81	Conway	530	\$	32,112	\$	31,158	\$	63,270
82	Conway	550	\$	452,837	\$	362,280	\$	815,117
83	Conway	570	\$	1,950	\$	-	\$	1,950
84	Conway	580	\$	125,130	\$	97,896	\$	223,026
85	Conway	590	\$	80,235	\$	76,726	\$	156,961
86	Hobbs	300	\$	413,976	\$	362,331	\$	776,308
87	Hobbs	310	\$	39,678	\$	18,205	\$	57,884
88	Hobbs	320	\$	394,800	\$	346,112	\$	740,912
89	Hobbs	330	\$	455,647	\$	242,343	\$	697,990
90	Hobbs	340	\$	72,450	\$	-	\$	72,450
91	Hobbs	350	\$	4,158,871	\$	2,808,652	\$	6,967,523
92	Hobbs	390	\$	(4,562)	\$	(8,698)	\$	(13,260)
93	Hobbs	500	\$	153,463	\$	155,677	\$	309,139
94	Hobbs	510	\$	12,267	\$	12,387	\$	24,654
95	Hobbs	520	\$	51,154	\$	51,892	\$	103,046
96	Hobbs	530	\$	21,923	\$	22,240	\$	44,163
97	Hobbs	550	\$	191,320	\$	191,432	\$	382,752
98	Hobbs	570	\$	-	\$	50	\$	50
99	Hobbs	580	\$	48,935	\$	47,984	\$	96,919
100	Hobbs	590	\$	45,555	\$	41,591	\$	87,145

/1 - Lns. 1-44 from OPEX Database Query "R01 Direct OPEX_by_FERC_RM-Central-Northern",
 Lns. 45-57 from OPEX Database Query "R04_Total_by_FERC_RedR04_Direct_OPEX_by_FERC_Coffeyville Red",
 Lns. 58-87-58-70 from OPEX Database Query "R02_Direct_OPEX_by_FERC_Hobbs_and_ConwayR05_Direct_OPEX_by_FERC_Coffeyville Blue",
 Lns. 88-100-71-100 from OPEX Database Query "R05_Direct_OPEX_by_FERC_Coffeyville BlueR02_Direct_OPEX_by_FERC_Hobbs_and_Conway"

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 7

Coffeyville Inbound Line Total Expenses
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Ln.	Segment	A FERC	C		E		F Annualized Power 2011 Col D * (12/5)
			Jun-Dec 2010 /1	Jan-May 2011 /1	Total Test Year Cols (C + D)		
1	Coffeyville Inbound	300	\$ 145,765	\$ 78,377	\$ 224,142		
2	Coffeyville Inbound	310	\$ 16,039	\$ 12,748	\$ 28,788		
3	Coffeyville Inbound	320	\$ 265,023	\$ 11,497	\$ 276,519		
4	Coffeyville Inbound	330	\$ 83,934	\$ 47,026	\$ 130,960	\$	112,862
5	Coffeyville Inbound	350	\$ 13,170	\$ 11,695	\$ 24,865		
6	Coffeyville Inbound	390	\$ 5,446	\$ 12,453	\$ 17,899		
7	Coffeyville Inbound	500	\$ 14,125	\$ 16,178	\$ 30,303		
8	Coffeyville Inbound	510	\$ 2,045	\$ 1,785	\$ 3,830		
9	Coffeyville Inbound	520	\$ 4,708	\$ 5,393	\$ 10,101		
10	Coffeyville Inbound	530	\$ 2,018	\$ 2,311	\$ 4,329		
11	Coffeyville Inbound	550	\$ 39,361	\$ 25,489	\$ 64,850		
12	Coffeyville Inbound	580	\$ 11,530	\$ 7,380	\$ 18,910		
13	Coffeyville Inbound	590	\$ 4,182	\$ 4,749	\$ 8,931		
14	Total		\$ 607,347	\$ 237,081	\$ 844,427		

Ln.	Segment	FERC	Allocation		Allocated OPEX Cols (C * D)
			Direct OPEX /2	Weight /3	
15	Conway	300	\$ 2,433,397	2.69%	\$ 65,413
16	Conway	310	\$ 1,148,863	2.69%	\$ 30,883
17	Conway	320	\$ 2,749,206	2.69%	\$ 73,902
18	Conway	330	\$ 3,792,129	2.69%	\$ 101,937
19	Conway	340	\$ 20,425	2.69%	\$ 549
20	Conway	350	\$ 3,907,906	2.69%	\$ 105,050
21	Conway	390	\$ (1,414,684)	2.69%	\$ (38,029)
22	Conway	500	\$ 442,892	2.69%	\$ 11,906
23	Conway	510	\$ 53,098	2.69%	\$ 1,427
24	Conway	520	\$ 160,121	2.69%	\$ 4,304
25	Conway	530	\$ 63,270	2.69%	\$ 1,701
26	Conway	550	\$ 815,117	2.69%	\$ 21,911
27	Conway	570	\$ 1,950	2.69%	\$ 52
28	Conway	580	\$ 223,026	2.69%	\$ 5,995
29	Conway	590	\$ 156,961	2.69%	\$ 4,219
30	Total		\$ 14,553,676		\$ 391,222

/1 - OPEX Database Query "R05_Total_by_FERC_Coffeyville-Blue"

OPEX WorkPaper 2, Lines 58:70

/2 - OPEX Database Query "R02-Direct OPEX_by_FERC_Hobbs and Conway"

OPEX WorkPaper 2, Lines 71:85

/3 - OPEX WorkPaper 1, Line 10, Col. J

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 7

Coffeyville Inbound Line Total Expenses
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Ln.	Segment	FERC	G&A OPEX /1	Allocation Weight /2	Allocated OPEX Cols (C * D)	F	G	H	I	J
31	Summary	300	\$ 2,901,694	1.50%	\$ 43,592					
32	Summary	310	\$ 5,233	1.50%	\$ 79					
33	Summary	320	\$ 2,075,461	1.50%	\$ 31,180					
34	Summary	330	\$ 1,246,727	1.50%	\$ 18,730					
35	Summary	340	\$ (6,496,699)	1.50%	\$ (97,600)					
36	Summary	350	\$ 18,044	1.50%	\$ 271					
37	Summary	390	\$ 184,540	1.50%	\$ 2,772					
38	Summary	500	\$ 2,589,011	1.50%	\$ 38,895					
39	Summary	510	\$ 248,853	1.50%	\$ 3,739					
40	Summary	520	\$ 2,102,667	1.50%	\$ 31,588					
41	Summary	530	\$ 225,937	1.50%	\$ 3,394					
42	Summary	550	\$ 3,871,744	1.50%	\$ 58,165					
43	Summary	560	\$ 2,044,840	1.50%	\$ 30,720					
44	Summary	570	\$ 3,376,926	1.50%	\$ 50,731					
45	Summary	580	\$ 13,260,492	1.50%	\$ 199,212					
46	Summary	590	\$ 4,205,062	1.50%	\$ 63,172					
47	Total		\$ 31,860,533		\$ 478,639					

Segment	FERC	Blue Line		Allocated		Allocated		Total Blue Line Test Year Sum, Cols. (C - E)	Test Year Adjustments			Total Blue Line Adjusted Test Year Sum, Cols (F - J)
		Jun 10-May 11	Ln. (1-14), Col E	Conway	Ln. (15-30), Col E	Total G&A	Ln. (31-47), Col E		PL Integrity /3	Power Cost /4	Litigation /5	
48	Conway, KS to Coffeyville, KS	300	\$ 224,142	\$ 65,413	\$ 43,592	\$ 333,147					\$ 333,147	
49	Conway, KS to Coffeyville, KS	310	\$ 28,788	\$ 30,883	\$ 79	\$ 59,749					\$ 59,749	
50	Conway, KS to Coffeyville, KS	320	\$ 276,519	\$ 73,902	\$ 31,180	\$ 381,601	\$ 1,513,678				\$ 1,895,279	
51	Conway, KS to Coffeyville, KS	330	\$ 130,960	\$ 101,937	\$ 18,730	\$ 251,627		\$ (18,098)			\$ 233,529	
52	Conway, KS to Coffeyville, KS	340	\$ -	\$ 549	\$ (97,600)	\$ (97,050)					\$ (97,050)	
53	Conway, KS to Coffeyville, KS	350	\$ 24,865	\$ 105,050	\$ 271	\$ 130,186					\$ 130,186	
54	Conway, KS to Coffeyville, KS	390	\$ 17,899	\$ (38,029)	\$ 2,772	\$ (17,357)					\$ (17,357)	
55	Conway, KS to Coffeyville, KS	500	\$ 30,303	\$ 11,906	\$ 38,895	\$ 81,103					\$ 81,103	
56	Conway, KS to Coffeyville, KS	510	\$ 3,830	\$ 1,427	\$ 3,739	\$ 8,996					\$ 8,996	
57	Conway, KS to Coffeyville, KS	520	\$ 10,101	\$ 4,304	\$ 31,588	\$ 45,994			\$ 500,000		\$ 545,994	
58	Conway, KS to Coffeyville, KS	530	\$ 4,329	\$ 1,701	\$ 3,394	\$ 9,424					\$ 9,424	
59	Conway, KS to Coffeyville, KS	550	\$ 64,850	\$ 21,911	\$ 58,165	\$ 144,926					\$ 144,926	
60	Conway, KS to Coffeyville, KS	560	\$ -	\$ -	\$ 30,720	\$ 30,720					\$ 30,720	
61	Conway, KS to Coffeyville, KS	570	\$ -	\$ 52	\$ 50,731	\$ 50,784					\$ 50,784	
62	Conway, KS to Coffeyville, KS	580	\$ 18,910	\$ 5,995	\$ 199,212	\$ 224,117					\$ 224,117	
63	Conway, KS to Coffeyville, KS	590	\$ 8,931	\$ 4,219	\$ 63,172	\$ 76,323					\$ 76,323	
64	Total		\$ 844,427	\$ 391,222	\$ 478,639	\$ 1,714,289					\$ 3,709,868	

/1 - OPEX WorkPaper 3, Lines 7:23, Col.F
 /2 - OPEX WorkPaper 1, Line 4, Col. J
 /3 - OPEX WorkPaper 6, Line (8+9), Col.F
 /4 - OPEX WorkPaper 7, Ln.4, Col. F - Col. E
 /5 - Company Data

OPEX WorkPaper 6, Line 10, Col F

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 8

Coffeyville Outbound Line Total Expenses
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Ln.	Segment	A	B	C	D	E	F
				Jun-Dec 2010 /1	Jan-May 2011 /1	Total Test Year Cols (C + D)	Annualized Power 2011 Col D * (12/5)
1	Coffeyville Outbound		300	\$ 174,338	\$ 77,353	\$ 251,691	
2	Coffeyville Outbound		310	\$ 35,404	\$ 15,037	\$ 50,441	
3	Coffeyville Outbound		320	\$ 172,934	\$ 67,640	\$ 240,575	
4	Coffeyville Outbound		330	\$ 2,350	\$ 2,165	\$ 4,515	\$ 5,197
5	Coffeyville Outbound		350	\$ 8,628	\$ 7,304	\$ 15,932	
6	Coffeyville Outbound		390	\$ 9,041	\$ 9,038	\$ 18,079	
7	Coffeyville Outbound		500	\$ 12,133	\$ 12,062	\$ 24,195	
8	Coffeyville Outbound		510	\$ 1,852	\$ 1,489	\$ 3,341	
9	Coffeyville Outbound		520	\$ 4,044	\$ 4,021	\$ 8,065	
10	Coffeyville Outbound		530	\$ 1,733	\$ 1,723	\$ 3,456	
11	Coffeyville Outbound		550	\$ 45,291	\$ 23,646	\$ 68,937	
12	Coffeyville Outbound		580	\$ 13,333	\$ 6,893	\$ 20,227	
13	Coffeyville Outbound		590	\$ 3,715	\$ 3,678	\$ 7,393	
14	Total			\$ 484,796	\$ 232,050	\$ 716,847	

Ln.	Segment	FERC	Direct OPEX	Allocation Weight	Allocated OPEX
			/2	/3	Cols (C * D)
15	Conway	300	\$ 2,433,397	3.49%	\$ 84,993
16	Conway	310	\$ 1,148,863	3.49%	\$ 40,127
17	Conway	320	\$ 2,749,206	3.49%	\$ 96,023
18	Conway	330	\$ 3,792,129	3.49%	\$ 132,450
19	Conway	340	\$ 20,425	3.49%	\$ 713
20	Conway	350	\$ 3,907,906	3.49%	\$ 136,494
21	Conway	390	\$ (1,414,684)	3.49%	\$ (49,412)
22	Conway	500	\$ 442,892	3.49%	\$ 15,469
23	Conway	510	\$ 53,098	3.49%	\$ 1,855
24	Conway	520	\$ 160,121	3.49%	\$ 5,593
25	Conway	530	\$ 63,270	3.49%	\$ 2,210
26	Conway	550	\$ 815,117	3.49%	\$ 28,470
27	Conway	570	\$ 1,950	3.49%	\$ 68
28	Conway	580	\$ 223,026	3.49%	\$ 7,790
29	Conway	590	\$ 156,961	3.49%	\$ 5,482
30	Total		\$ 14,553,676		\$ 508,327

/1 - OPEX Database Query="R05_Total_by_FERC_Coffeyville Blue"

OPEX WorkPaper 2, Lines 45:57

/2 - OPEX Database Query="R02 Direct OPEX_by_FERC_Hobbs and Conway"

OPEX WorkPaper 2, Lines 71:85

/3 - OPEX WorkPaper 1, Line 9, Col. J

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 8

Coffeyville Outbound Line Total Expenses
 (\$)

Ln.	Segment	A	B	C	D	E	F	G	H	I	J
		FERC	G&A OPEX	Allocation	Allocation	Allocated					
			/1	Weight	Weight	OPEX					
				/2		Cols (C * D)					
31	Summary	300	\$ 2,901,694	1.87%	\$ 54,254						
32	Summary	310	\$ 5,233	1.87%	\$ 98						
33	Summary	320	\$ 2,075,461	1.87%	\$ 38,806						
34	Summary	330	\$ 1,246,727	1.87%	\$ 23,311						
35	Summary	340	\$ (6,496,699)	1.87%	\$ (121,471)						
36	Summary	350	\$ 18,044	1.87%	\$ 337						
37	Summary	390	\$ 184,540	1.87%	\$ 3,450						
38	Summary	500	\$ 2,589,011	1.87%	\$ 48,408						
39	Summary	510	\$ 248,853	1.87%	\$ 4,653						
40	Summary	520	\$ 2,102,667	1.87%	\$ 39,314						
41	Summary	530	\$ 225,937	1.87%	\$ 4,224						
42	Summary	550	\$ 3,871,744	1.87%	\$ 72,392						
43	Summary	560	\$ 2,044,840	1.87%	\$ 38,233						
44	Summary	570	\$ 3,376,926	1.87%	\$ 63,140						
45	Summary	580	\$ 13,260,492	1.87%	\$ 247,937						
46	Summary	590	\$ 4,205,062	1.87%	\$ 78,624						
47	Total		\$ 31,860,533		\$ 595,710						

Ln.	Segment	FERC	Red Line	Allocated	Allocated	Total Red Line	Test Year Adjustments			Total BlueRed Line
			Jun 10-May 11	Conway	Total G&A	Test Year	PL Integrity	Power Cost	Litigation	Adjusted Test Year
			Lns. (1-14), Col E	Lns. (15-30), Col E	Lns. (31-47), Col E	Sum, Cols. (C - E)	/3	/4	/5	Sum, Cols (F - I)
48	Coffeyville-El Dorado	300	\$ 251,691	\$ 84,993	\$ 54,254	\$ 390,939				\$ 390,939
49	Coffeyville-El Dorado	310	\$ 50,441	\$ 40,127	\$ 98	\$ 90,666				\$ 90,666
50	Coffeyville-El Dorado	320	\$ 240,575	\$ 96,023	\$ 38,806	\$ 375,404	\$ 3,814,299			\$ 4,189,703
51	Coffeyville-El Dorado	330	\$ 4,515	\$ 132,450	\$ 23,311	\$ 160,276		\$ 682		\$ 160,958
52	Coffeyville-El Dorado	340	\$ -	\$ 713	\$ (121,471)	\$ (120,758)				\$ (120,758)
53	Coffeyville-El Dorado	350	\$ 15,932	\$ 136,494	\$ 337	\$ 152,764				\$ 152,764
54	Coffeyville-El Dorado	390	\$ 18,079	\$ (49,412)	\$ 3,450	\$ (27,883)				\$ (27,883)
55	Coffeyville-El Dorado	500	\$ 24,195	\$ 15,469	\$ 48,408	\$ 88,072				\$ 88,072
56	Coffeyville-El Dorado	510	\$ 3,341	\$ 1,855	\$ 4,653	\$ 9,848				\$ 9,848
57	Coffeyville-El Dorado	520	\$ 8,065	\$ 5,593	\$ 39,314	\$ 52,972			\$ 500,000	\$ 552,972
58	Coffeyville-El Dorado	530	\$ 3,456	\$ 2,210	\$ 4,224	\$ 9,891				\$ 9,891
59	Coffeyville-El Dorado	550	\$ 68,937	\$ 28,470	\$ 72,392	\$ 169,799				\$ 169,799
60	Coffeyville-El Dorado	560	\$ -	\$ -	\$ 38,233	\$ 38,233				\$ 38,233
61	Coffeyville-El Dorado	570	\$ -	\$ 68	\$ 63,140	\$ 63,208				\$ 63,208
62	Coffeyville-El Dorado	580	\$ 20,227	\$ 7,790	\$ 247,937	\$ 275,953				\$ 275,953
63	Coffeyville-El Dorado	590	\$ 7,393	\$ 5,482	\$ 78,624	\$ 91,499				\$ 91,499
64	Total		\$ 716,847	\$ 508,327	\$ 595,710	\$ 1,820,883				\$ 6,135,863

/1 - OPEX WorkPaper 3, Lines 7:23, Col. F

/2 - OPEX WorkPaper 1, Line 3, Col. J

/3 - OPEX WorkPaper 6, Line (5+6), Col. F

/4 - OPEX WorkPaper 8, Ln. 4, Col. F - Col. E

/5 - Company Data

OPEX WorkPaper 6, Line 7, Col. F

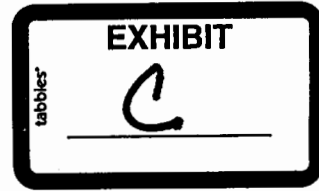
CWIP Balances			EOY	EOY	EOY	EOY	EOY	EOY	EOY	May 31	EOY	Estimated
Line	Description	Source	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	May 31
1	Total MAPL	Company Data	\$ 17,439	\$ 28,697	\$ 213,260	\$ 42,598	\$ 16,215	\$ 8,638	\$ 9,926	\$ 6,094		6,094
CWIP Allocation Based on May 2011 Plant Weights			EOY	EOY	EOY	EOY	EOY	EOY	EOY	May 31	EOY	May 31
	System	Source	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>
2	Rocky Mountain	Ln. 1 * CP&E WorkPaper 10, Ln.1, Col. J	\$ 10,717	\$ 17,635	\$ 131,057	\$ 26,178	\$ 9,965	\$ 5,308	\$ 6,100	\$ 3,745	\$ 3,745	\$ 3,745
3	Central (other)	Ln. 1 * CP&E WorkPaper 10, Ln.2, Col. J	\$ 3,024	\$ 4,977	\$ 36,984	\$ 7,387	\$ 2,812	\$ 1,498	\$ 1,721	\$ 1,057	\$ 1,057	\$ 1,057
4	Red	Ln. 1 * CP&E WorkPaper 10, Ln.3, Col. J	\$ 230	\$ 378	\$ 2,811	\$ 561	\$ 214	\$ 114	\$ 131	\$ 80	\$ 80	\$ 80
5	Blue	Ln. 1 * CP&E WorkPaper 10, Ln.4, Col. J	\$ 148	\$ 243	\$ 1,809	\$ 361	\$ 138	\$ 73	\$ 84	\$ 52	\$ 52	\$ 52
6	Northern	Ln. 1 * CP&E WorkPaper 10, Ln.5, Col. J	\$ 3,320	\$ 5,463	\$ 40,599	\$ 8,110	\$ 3,087	\$ 1,644	\$ 1,890	\$ 1,160	\$ 1,160	\$ 1,160
7	Total MAPL	Sum, Lns. 2 through 6	\$ 17,439	\$ 28,697	\$ 213,260	\$ 42,598	\$ 16,215	\$ 8,638	\$ 9,926	\$ 6,094	\$ 6,094	\$ 6,094

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 2

Direct Operating Expenses
 (\$)

Ln.	Segment	FERC		Jun-Dec 2010		Jan-May 2011		Total Test Year /1
1	Central Region	300	\$	1,140,464	\$	836,824	\$	1,977,287
2	Central Region	310	\$	911,485	\$	913,152	\$	1,824,637
3	Central Region	320	\$	3,163,990	\$	2,319,607	\$	5,483,597
4	Central Region	330	\$	3,952,531	\$	2,421,458	\$	6,373,989
5	Central Region	340	\$	8,718	\$	12,824	\$	21,543
6	Central Region	350	\$	371,418	\$	349,511	\$	720,929
7	Central Region	390	\$	390,768	\$	190,243	\$	581,011
8	Central Region	500	\$	211,291	\$	237,049	\$	448,340
9	Central Region	510	\$	29,116	\$	25,049	\$	54,165
10	Central Region	520	\$	70,430	\$	79,016	\$	149,447
11	Central Region	530	\$	30,184	\$	33,864	\$	64,049
12	Central Region	550	\$	390,791	\$	303,324	\$	694,116
13	Central Region	570	\$	723	\$	26	\$	748
14	Central Region	580	\$	103,627	\$	87,099	\$	190,726
15	Central Region	590	\$	72,363	\$	76,677	\$	149,040
16	Northern Region	300	\$	2,685,313	\$	1,919,271	\$	4,604,584
17	Northern Region	310	\$	898,365	\$	522,682	\$	1,421,047
18	Northern Region	320	\$	7,704,768	\$	3,945,887	\$	11,650,655
19	Northern Region	330	\$	3,726,027	\$	7,175,938	\$	10,901,966
20	Northern Region	340	\$	94,099	\$	17,833	\$	111,932
21	Northern Region	350	\$	1,705,886	\$	1,256,990	\$	2,962,877
22	Northern Region	390	\$	599,607	\$	163,115	\$	762,721
23	Northern Region	500	\$	482,880	\$	529,735	\$	1,012,615
24	Northern Region	510	\$	54,142	\$	49,941	\$	104,082
25	Northern Region	520	\$	162,570	\$	176,578	\$	339,148
26	Northern Region	530	\$	68,983	\$	75,676	\$	144,659
27	Northern Region	550	\$	917,381	\$	710,143	\$	1,627,525
28	Northern Region	570	\$	9,557	\$	1,614	\$	11,171
29	Northern Region	580	\$	238,936	\$	197,641	\$	436,577
30	Northern Region	590	\$	151,515	\$	159,727	\$	311,242
31	Rocky Mountain	300	\$	1,875,963	\$	1,460,514	\$	3,336,477
32	Rocky Mountain	310	\$	370,369	\$	305,217	\$	675,586
33	Rocky Mountain	320	\$	3,155,714	\$	2,534,267	\$	5,689,981
34	Rocky Mountain	330	\$	11,833,421	\$	10,362,382	\$	22,195,803
35	Rocky Mountain	350	\$	413,038	\$	356,269	\$	769,307
36	Rocky Mountain	390	\$	650,166	\$	315,502	\$	965,668
37	Rocky Mountain	500	\$	311,608	\$	367,892	\$	679,500
38	Rocky Mountain	510	\$	34,351	\$	35,547	\$	69,898
39	Rocky Mountain	520	\$	103,869	\$	122,631	\$	226,500
40	Rocky Mountain	530	\$	44,515	\$	52,556	\$	97,071
41	Rocky Mountain	550	\$	617,088	\$	516,783	\$	1,133,871
42	Rocky Mountain	570	\$	(9,742)	\$	87	\$	(9,654)
43	Rocky Mountain	580	\$	205,823	\$	273,283	\$	479,106
44	Rocky Mountain	590	\$	102,282	\$	114,815	\$	217,097
45	Coffeyville Outbound	300	\$	174,338	\$	77,353	\$	251,691
46	Coffeyville Outbound	310	\$	35,404	\$	15,037	\$	50,441
47	Coffeyville Outbound	320	\$	172,934	\$	67,640	\$	240,575
48	Coffeyville Outbound	330	\$	2,350	\$	2,165	\$	4,515
49	Coffeyville Outbound	350	\$	8,628	\$	7,304	\$	15,932
50	Coffeyville Outbound	390	\$	9,041	\$	9,038	\$	18,079
51	Coffeyville Outbound	500	\$	12,133	\$	12,062	\$	24,195
52	Coffeyville Outbound	510	\$	1,852	\$	1,489	\$	3,341
53	Coffeyville Outbound	520	\$	4,044	\$	4,021	\$	8,065
54	Coffeyville Outbound	530	\$	1,733	\$	1,723	\$	3,456
55	Coffeyville Outbound	550	\$	45,291	\$	23,646	\$	68,937
56	Coffeyville Outbound	580	\$	13,333	\$	6,893	\$	20,227
57	Coffeyville Outbound	590	\$	3,715	\$	3,678	\$	7,393
58	Coffeyville Inbound	300	\$	145,765	\$	78,377	\$	224,142



Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 2

Direct Operating Expenses
 (\$)

<u>Ln.</u>	<u>Segment</u>	<u>FERC</u>		<u>Jun-Dec</u> <u>2010</u>		<u>Jan-May</u> <u>2011</u>		<u>Total</u> <u>Test Year /1</u>
59	Coffeyville Inbound	310	\$	16,039	\$	12,748	\$	28,788
60	Coffeyville Inbound	320	\$	265,023	\$	11,497	\$	276,519
61	Coffeyville Inbound	330	\$	83,934	\$	47,026	\$	130,960
62	Coffeyville Inbound	350	\$	13,170	\$	11,695	\$	24,865
63	Coffeyville Inbound	390	\$	5,446	\$	12,453	\$	17,899
64	Coffeyville Inbound	500	\$	14,125	\$	16,178	\$	30,303
65	Coffeyville Inbound	510	\$	2,045	\$	1,785	\$	3,830
66	Coffeyville Inbound	520	\$	4,708	\$	5,393	\$	10,101
67	Coffeyville Inbound	530	\$	2,018	\$	2,311	\$	4,329
68	Coffeyville Inbound	550	\$	39,361	\$	25,489	\$	64,850
69	Coffeyville Inbound	580	\$	11,530	\$	7,380	\$	18,910
70	Coffeyville Inbound	590	\$	4,182	\$	4,749	\$	8,931
71	Conway	300	\$	1,437,045	\$	996,352	\$	2,433,397
72	Conway	310	\$	687,250	\$	461,613	\$	1,148,863
73	Conway	320	\$	2,263,075	\$	486,130	\$	2,749,206
74	Conway	330	\$	2,258,569	\$	1,533,560	\$	3,792,129
75	Conway	340	\$	14,218	\$	6,206	\$	20,425
76	Conway	350	\$	2,254,173	\$	1,653,733	\$	3,907,906
77	Conway	390	\$	(886,113)	\$	(528,570)	\$	(1,414,684)
78	Conway	500	\$	224,786	\$	218,106	\$	442,892
79	Conway	510	\$	27,619	\$	25,478	\$	53,098
80	Conway	520	\$	87,419	\$	72,702	\$	160,121
81	Conway	530	\$	32,112	\$	31,158	\$	63,270
82	Conway	550	\$	452,837	\$	362,280	\$	815,117
83	Conway	570	\$	1,950	\$	-	\$	1,950
84	Conway	580	\$	125,130	\$	97,896	\$	223,026
85	Conway	590	\$	80,235	\$	76,726	\$	156,961
86	Hobbs	300	\$	413,976	\$	362,331	\$	776,308
87	Hobbs	310	\$	39,678	\$	18,205	\$	57,884
88	Hobbs	320	\$	394,800	\$	346,112	\$	740,912
89	Hobbs	330	\$	455,647	\$	242,343	\$	697,990
90	Hobbs	340	\$	72,450	\$	-	\$	72,450
91	Hobbs	350	\$	4,158,871	\$	2,808,652	\$	6,967,523
92	Hobbs	390	\$	(4,562)	\$	(8,698)	\$	(13,260)
93	Hobbs	500	\$	153,463	\$	155,677	\$	309,139
94	Hobbs	510	\$	12,267	\$	12,387	\$	24,654
95	Hobbs	520	\$	51,154	\$	51,892	\$	103,046
96	Hobbs	530	\$	21,923	\$	22,240	\$	44,163
97	Hobbs	550	\$	191,320	\$	191,432	\$	382,752
98	Hobbs	570	\$	-	\$	50	\$	50
99	Hobbs	580	\$	48,935	\$	47,984	\$	96,919
100	Hobbs	590	\$	45,555	\$	41,591	\$	87,145

/1 - Lns. 1-44 from OPEX Database Query "R01 Direct OPEX_by_FERC_RM-Central-Northern",
 Lns. 45-57 from OPEX Database Query "R04_Direct_OPEX_by_FERC_Coffeyville Red",
 Lns. 58-70 from OPEX Database Query "R05_Direct_OPEX_by_FERC_Coffeyville Blue",
 Lns. 71-100 from OPEX Database Query "R02_Direct_OPEX_by_FERC_Hobbs_and_Conway"

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 7

Coffeyville Inbound Line Total Expenses
 (\$)

Ln.	Segment	A FERC	C		D		E		F	
			Jun-Dec 2010 /1	Jan-May 2011 /1	Total Test Year Cols (C + D)	Annualized Power 2011 Col D * (12/5)				
1	Coffeyville Inbound	300	\$ 145,765	\$ 78,377	\$ 224,142					
2	Coffeyville Inbound	310	\$ 16,039	\$ 12,748	\$ 28,788					
3	Coffeyville Inbound	320	\$ 265,023	\$ 11,497	\$ 276,519					
4	Coffeyville Inbound	330	\$ 83,934	\$ 47,026	\$ 130,960	\$ 112,862				
5	Coffeyville Inbound	350	\$ 13,170	\$ 11,695	\$ 24,865					
6	Coffeyville Inbound	390	\$ 5,446	\$ 12,453	\$ 17,899					
7	Coffeyville Inbound	500	\$ 14,125	\$ 16,178	\$ 30,303					
8	Coffeyville Inbound	510	\$ 2,045	\$ 1,785	\$ 3,830					
9	Coffeyville Inbound	520	\$ 4,708	\$ 5,393	\$ 10,101					
10	Coffeyville Inbound	530	\$ 2,018	\$ 2,311	\$ 4,329					
11	Coffeyville Inbound	550	\$ 39,361	\$ 25,489	\$ 64,850					
12	Coffeyville Inbound	580	\$ 11,530	\$ 7,380	\$ 18,910					
13	Coffeyville Inbound	590	\$ 4,182	\$ 4,749	\$ 8,931					
14	Total		\$ 607,347	\$ 237,081	\$ 844,427					

Ln.	Segment	FERC	Allocation		Allocated	
			Direct OPEX /2	Weight /3	OPEX Cols (C * D)	
15	Conway	300	\$ 2,433,397	2.69%	\$ 65,413	
16	Conway	310	\$ 1,148,863	2.69%	\$ 30,883	
17	Conway	320	\$ 2,749,206	2.69%	\$ 73,902	
18	Conway	330	\$ 3,792,129	2.69%	\$ 101,937	
19	Conway	340	\$ 20,425	2.69%	\$ 549	
20	Conway	350	\$ 3,907,906	2.69%	\$ 105,050	
21	Conway	390	\$ (1,414,684)	2.69%	\$ (38,029)	
22	Conway	500	\$ 442,892	2.69%	\$ 11,906	
23	Conway	510	\$ 53,098	2.69%	\$ 1,427	
24	Conway	520	\$ 160,121	2.69%	\$ 4,304	
25	Conway	530	\$ 63,270	2.69%	\$ 1,701	
26	Conway	550	\$ 815,117	2.69%	\$ 21,911	
27	Conway	570	\$ 1,950	2.69%	\$ 52	
28	Conway	580	\$ 223,026	2.69%	\$ 5,995	
29	Conway	590	\$ 156,961	2.69%	\$ 4,219	
30	Total		\$ 14,553,676		\$ 391,222	

/1 - OPEX WorkPaper 2, Lines 58:70
 /2 - OPEX WorkPaper 2, Lines 71:85
 /3 - OPEX WorkPaper 1, Line 10, Col. J

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 7

Coffeyville Inbound Line Total Expenses
 (\$)

Ln.	A Segment	B FERC	C G&A OPEX /1	D Allocation Weight /2	E Allocated OPEX Cols (C * D)	F	G	H	I	J
31	Summary	300	\$ 2,901,694	1.50%	\$ 43,592					
32	Summary	310	\$ 5,233	1.50%	\$ 79					
33	Summary	320	\$ 2,075,461	1.50%	\$ 31,180					
34	Summary	330	\$ 1,246,727	1.50%	\$ 18,730					
35	Summary	340	\$ (6,496,699)	1.50%	\$ (97,600)					
36	Summary	350	\$ 18,044	1.50%	\$ 271					
37	Summary	390	\$ 184,540	1.50%	\$ 2,772					
38	Summary	500	\$ 2,589,011	1.50%	\$ 38,895					
39	Summary	510	\$ 248,853	1.50%	\$ 3,739					
40	Summary	520	\$ 2,102,667	1.50%	\$ 31,588					
41	Summary	530	\$ 225,937	1.50%	\$ 3,394					
42	Summary	550	\$ 3,871,744	1.50%	\$ 58,165					
43	Summary	560	\$ 2,044,840	1.50%	\$ 30,720					
44	Summary	570	\$ 3,376,926	1.50%	\$ 50,731					
45	Summary	580	\$ 13,260,492	1.50%	\$ 199,212					
46	Summary	590	\$ 4,205,062	1.50%	\$ 63,172					
47	Total		\$ 31,860,533		\$ 478,639					

Segment	FERC	Blue Line Jun 10-May 11 Lns. (1-14), Col E	Allocated Conway Lns. (15-30), Col E	Allocated Total G&A Lns. (31-47), Col E	Total Blue Line Test Year Sum, Cols. (C - E)	Test Year Adjustments PL Integrity /3	Power Cost /4	Litigation /5	Total Blue Line Adjusted Test Year Sum, Cols (F - J)
48	Conway, KS to Coffeyville, KS	300	\$ 224,142	\$ 65,413	\$ 43,592	\$ 333,147			\$ 333,147
49	Conway, KS to Coffeyville, KS	310	\$ 28,788	\$ 30,883	\$ 79	\$ 59,749			\$ 59,749
50	Conway, KS to Coffeyville, KS	320	\$ 276,519	\$ 73,902	\$ 31,180	\$ 381,601	\$ 1,513,678		\$ 1,895,279
51	Conway, KS to Coffeyville, KS	330	\$ 130,960	\$ 101,937	\$ 18,730	\$ 251,627		\$ (18,098)	\$ 233,529
52	Conway, KS to Coffeyville, KS	340	\$ -	\$ 549	\$ (97,600)	\$ (97,050)			\$ (97,050)
53	Conway, KS to Coffeyville, KS	350	\$ 24,865	\$ 105,050	\$ 271	\$ 130,186			\$ 130,186
54	Conway, KS to Coffeyville, KS	390	\$ 17,899	\$ (38,029)	\$ 2,772	\$ (17,357)			\$ (17,357)
55	Conway, KS to Coffeyville, KS	500	\$ 30,303	\$ 11,906	\$ 38,895	\$ 81,103			\$ 81,103
56	Conway, KS to Coffeyville, KS	510	\$ 3,830	\$ 1,427	\$ 3,739	\$ 8,996			\$ 8,996
57	Conway, KS to Coffeyville, KS	520	\$ 10,101	\$ 4,304	\$ 31,588	\$ 45,994		\$ 500,000	\$ 545,994
58	Conway, KS to Coffeyville, KS	530	\$ 4,329	\$ 1,701	\$ 3,394	\$ 9,424			\$ 9,424
59	Conway, KS to Coffeyville, KS	550	\$ 64,850	\$ 21,911	\$ 58,165	\$ 144,926			\$ 144,926
60	Conway, KS to Coffeyville, KS	560	\$ -	\$ -	\$ 30,720	\$ 30,720			\$ 30,720
61	Conway, KS to Coffeyville, KS	570	\$ -	\$ 52	\$ 50,731	\$ 50,784			\$ 50,784
62	Conway, KS to Coffeyville, KS	580	\$ 18,910	\$ 5,995	\$ 199,212	\$ 224,117			\$ 224,117
63	Conway, KS to Coffeyville, KS	590	\$ 8,931	\$ 4,219	\$ 63,172	\$ 76,323			\$ 76,323
64	Total		\$ 844,427	\$ 391,222	\$ 478,639	\$ 1,714,289			\$ 3,709,868

/1 - OPEX WorkPaper 3, Lines 7:23, Col.F
 /2 - OPEX WorkPaper 1, Line 4, Col. J
 /3 - OPEX WorkPaper 6, Line 10, Col F
 /4 - OPEX WorkPaper 7, Ln.4, Col. F - Col. E
 /5 - Company Data

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 8

Coffeyville Outbound Line Total Expenses
 (\$)

Ln.	Segment	A	B	C	D	E	F
		FERC		Jun-Dec 2010 /1	Jan-May 2011 /1	Total Test Year Cols (C + D)	Annualized Power 2011 Col D * (12/5)
1	Coffeyville Outbound	300	\$	174,338	\$ 77,353	\$ 251,691	
2	Coffeyville Outbound	310	\$	35,404	\$ 15,037	\$ 50,441	
3	Coffeyville Outbound	320	\$	172,934	\$ 67,640	\$ 240,575	
4	Coffeyville Outbound	330	\$	2,350	\$ 2,165	\$ 4,515	\$ 5,197
5	Coffeyville Outbound	350	\$	8,628	\$ 7,304	\$ 15,932	
6	Coffeyville Outbound	390	\$	9,041	\$ 9,038	\$ 18,079	
7	Coffeyville Outbound	500	\$	12,133	\$ 12,062	\$ 24,195	
8	Coffeyville Outbound	510	\$	1,852	\$ 1,489	\$ 3,341	
9	Coffeyville Outbound	520	\$	4,044	\$ 4,021	\$ 8,065	
10	Coffeyville Outbound	530	\$	1,733	\$ 1,723	\$ 3,456	
11	Coffeyville Outbound	550	\$	45,291	\$ 23,646	\$ 68,937	
12	Coffeyville Outbound	580	\$	13,333	\$ 6,893	\$ 20,227	
13	Coffeyville Outbound	590	\$	3,715	\$ 3,678	\$ 7,393	
14	Total		\$	484,796	\$ 232,050	\$ 716,847	

Ln.	Segment	FERC	Direct OPEX /2	Allocation Weight /3	Allocated OPEX Cols (C * D)
15	Conway	300	\$ 2,433,397	3.49%	\$ 84,993
16	Conway	310	\$ 1,148,863	3.49%	\$ 40,127
17	Conway	320	\$ 2,749,206	3.49%	\$ 96,023
18	Conway	330	\$ 3,792,129	3.49%	\$ 132,450
19	Conway	340	\$ 20,425	3.49%	\$ 713
20	Conway	350	\$ 3,907,906	3.49%	\$ 136,494
21	Conway	390	\$ (1,414,684)	3.49%	\$ (49,412)
22	Conway	500	\$ 442,892	3.49%	\$ 15,469
23	Conway	510	\$ 53,098	3.49%	\$ 1,855
24	Conway	520	\$ 160,121	3.49%	\$ 5,593
25	Conway	530	\$ 63,270	3.49%	\$ 2,210
26	Conway	550	\$ 815,117	3.49%	\$ 28,470
27	Conway	570	\$ 1,950	3.49%	\$ 68
28	Conway	580	\$ 223,026	3.49%	\$ 7,790
29	Conway	590	\$ 156,961	3.49%	\$ 5,482
30	Total		\$ 14,553,676		\$ 508,327

/1 - OPEX WorkPaper 2, Lines 45:57
 /2 - OPEX WorkPaper 2, Lines 71:85
 /3 - OPEX WorkPaper 1, Line 9, Col. J

Mid-America Pipeline Company, LLC
 Operating Expenses
 June 2010 - May 2011

Schedule No. 3
 OPEX WorkPaper 8

Coffeyville Outbound Line Total Expenses
 (\$)

Ln.	Segment	A	B	C	D	E	F	G	H	I	J
		FERC	G&A OPEX	Allocation	Allocation	Allocated					
			/1	Weight	Weight	OPEX					
				/2		Cols (C * D)					
31	Summary	300	\$ 2,901,694	1.87%	\$	54,254					
32	Summary	310	\$ 5,233	1.87%	\$	98					
33	Summary	320	\$ 2,075,461	1.87%	\$	38,806					
34	Summary	330	\$ 1,246,727	1.87%	\$	23,311					
35	Summary	340	\$ (6,496,699)	1.87%	\$	(121,471)					
36	Summary	350	\$ 18,044	1.87%	\$	337					
37	Summary	390	\$ 184,540	1.87%	\$	3,450					
38	Summary	500	\$ 2,589,011	1.87%	\$	48,408					
39	Summary	510	\$ 248,853	1.87%	\$	4,653					
40	Summary	520	\$ 2,102,667	1.87%	\$	39,314					
41	Summary	530	\$ 225,937	1.87%	\$	4,224					
42	Summary	550	\$ 3,871,744	1.87%	\$	72,392					
43	Summary	560	\$ 2,044,840	1.87%	\$	38,233					
44	Summary	570	\$ 3,376,926	1.87%	\$	63,140					
45	Summary	580	\$ 13,260,492	1.87%	\$	247,937					
46	Summary	590	\$ 4,205,062	1.87%	\$	78,624					
47	Total		\$ 31,860,533		\$	595,710					

Ln.	Segment	FERC	Red Line		Allocated		Allocated		Total Red Line		Test Year Adjustments			Total Red Line	
			Jun 10-May 11	Conway	Total G&A	Test Year	PL Integrity	Power Cost	Litigation	Adjusted Test Year					
			Lns. (1-14), Col E	Lns. (15-30), Col E	Lns. (31-47), Col E	Sum, Cols. (C - E)	/3	/4	/5	Sum, Cols (F - I)					
48	Coffeyville-El Dorado	300	\$ 251,691	\$ 84,993	\$ 54,254	\$ 390,939				\$				\$	390,939
49	Coffeyville-El Dorado	310	\$ 50,441	\$ 40,127	\$ 98	\$ 90,666				\$				\$	90,666
50	Coffeyville-El Dorado	320	\$ 240,575	\$ 96,023	\$ 38,806	\$ 375,404	\$ 3,814,299			\$				\$	4,189,703
51	Coffeyville-El Dorado	330	\$ 4,515	\$ 132,450	\$ 23,311	\$ 160,276			\$ 682	\$				\$	160,958
52	Coffeyville-El Dorado	340	\$ -	\$ 713	\$ (121,471)	\$ (120,758)				\$				\$	(120,758)
53	Coffeyville-El Dorado	350	\$ 15,932	\$ 136,494	\$ 337	\$ 152,764				\$				\$	152,764
54	Coffeyville-El Dorado	390	\$ 18,079	\$ (49,412)	\$ 3,450	\$ (27,883)				\$				\$	(27,883)
55	Coffeyville-El Dorado	500	\$ 24,195	\$ 15,469	\$ 48,408	\$ 88,072				\$				\$	88,072
56	Coffeyville-El Dorado	510	\$ 3,341	\$ 1,855	\$ 4,653	\$ 9,848				\$				\$	9,848
57	Coffeyville-El Dorado	520	\$ 8,065	\$ 5,593	\$ 39,314	\$ 52,972				\$	500,000			\$	552,972
58	Coffeyville-El Dorado	530	\$ 3,456	\$ 2,210	\$ 4,224	\$ 9,891				\$				\$	9,891
59	Coffeyville-El Dorado	550	\$ 68,937	\$ 28,470	\$ 72,392	\$ 169,799				\$				\$	169,799
60	Coffeyville-El Dorado	560	\$ -	\$ -	\$ 38,233	\$ 38,233				\$				\$	38,233
61	Coffeyville-El Dorado	570	\$ -	\$ 68	\$ 63,140	\$ 63,208				\$				\$	63,208
62	Coffeyville-El Dorado	580	\$ 20,227	\$ 7,790	\$ 247,937	\$ 275,953				\$				\$	275,953
63	Coffeyville-El Dorado	590	\$ 7,393	\$ 5,482	\$ 78,624	\$ 91,499				\$				\$	91,499
64	Total		\$ 716,847	\$ 508,327	\$ 595,710	\$ 1,820,883				\$				\$	6,135,863

/1 - OPEX WorkPaper 3, Lines 7:23, Col. F
 /2 - OPEX WorkPaper 1, Line 3, Col. J
 /3 - OPEX WorkPaper 6, Line 7, Col F
 /4 - OPEX WorkPaper 8, Ln.4, Col. F - Col. E
 /5 - Company Data

Mid-America Pipeline Company, LLC
 Construction Work in Progress Balances
 2004 - May 2011
 (\$000)

CWIP Balances			EOY	EOY	EOY	EOY	EOY	EOY	May 31	EOY	Estimated
<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>
1	Total MAPL	Company Data	\$ 17,439	\$ 28,697	\$ 213,260	\$ 42,598	\$ 16,215	\$ 8,638	\$ 9,926	\$ 6,094	6,094
CWIP Allocation Based on May 2011 Plant Weights			EOY	EOY	EOY	EOY	EOY	EOY	May 31	EOY	May 31
	<u>System</u>	<u>Source</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2011</u>
2	Rocky Mountain	Ln. 1 * CP&E WorkPaper 10, Ln.1, Col. J	\$ 10,717	\$ 17,635	\$ 131,057	\$ 26,178	\$ 9,965	\$ 5,308	\$ 6,100	\$ 3,745	\$ 3,745
3	Central (other)	Ln. 1 * CP&E WorkPaper 10, Ln.2, Col. J	\$ 3,024	\$ 4,977	\$ 36,984	\$ 7,387	\$ 2,812	\$ 1,498	\$ 1,721	\$ 1,057	\$ 1,057
4	Red	Ln. 1 * CP&E WorkPaper 10, Ln.3, Col. J	\$ 230	\$ 378	\$ 2,811	\$ 561	\$ 214	\$ 114	\$ 131	\$ 80	\$ 80
5	Blue	Ln. 1 * CP&E WorkPaper 10, Ln.4, Col. J	\$ 148	\$ 243	\$ 1,809	\$ 361	\$ 138	\$ 73	\$ 84	\$ 52	\$ 52
6	Northern	Ln. 1 * CP&E WorkPaper 10, Ln.5, Col. J	\$ 3,320	\$ 5,463	\$ 40,599	\$ 8,110	\$ 3,087	\$ 1,644	\$ 1,890	\$ 1,160	\$ 1,160
7	Total MAPL	Sum, Lns. 2 through 6	\$ 17,439	\$ 28,697	\$ 213,260	\$ 42,598	\$ 16,215	\$ 8,638	\$ 9,926	\$ 6,094	\$ 6,094