BEFORE THE CORPORATION COMMISSION

STATE CORPORATION COMMISSION

OF THE STATE OF KANSAS

APR 2 1 2011

IN THE MATTER OF THE APPLICATION OF OF MID-KANSAS ELECTRIC COMPANY, LLC FOR APPROVAL TO MAKE CERTAIN CHANGES IN ITS CHARGES FOR ELECTRIC SERVICE

KCC Docket No. 11-MKEE-439-RTS

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

April 21, 2011

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1 I. STATEMENT OF QUALIFICATIONS

- 2 Q. Please state your name and business address.
- 3 A. My name is Andrea C. Crane and my business address is 199 Ethan Allen Highway,
- 4 Ridgefield, Connecticut 06877. (Mailing Address: PO Box 810, Georgetown, Connecticut
- 5 06829.)

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- Q. By whom are you employed and in what capacity?
- 8 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in
- 9 utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and
- undertake various studies relating to utility rates and regulatory policy. I have held several
- positions of increasing responsibility since I joined The Columbia Group, Inc. in January
- 12 1989.

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- 14 Q. Please summarize your professional experience in the utility industry.
- 15 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic
- Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to
- January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic
- (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in the Product
- Management, Treasury, and Regulatory Departments.

Q. Have you previously testified in regulatory proceedings?

Yes, since joining The Columbia Group, Inc., I have testified in approximately 350 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,
Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
Pennsylvania, Rhode Island, South Carolina, Vermont, West Virginia and the District of
Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
waste, cable television, and navigation utilities. A list of dockets in which I have filed
testimony since January 2008 is included in Appendix A.

10 Q. What is your educational background?

I received a Masters degree in Business Administration, with a concentration in Finance, from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A. in Chemistry from Temple University.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

A. On December 14, 2010, Mid-Kansas Electric Company ("MKEC" or "Company") filed an Application with the State of Kansas Corporation Commission ("KCC" or "Commission") seeking a rate increase of approximately \$4.26 million in its electric rates for customers in its service territory served by Wheatland Electric Cooperative ("Wheatland"). Wheatland serves customers through two divisions: Wheatland East, which serves the former customers of Aquila, and Wheatland West, which serves those ratepayers who were customers of

Wheatland prior to the Aquila acquisition.¹ This proceeding only affects customers of Wheatland East.

MKEC's request would result in an increase of approximately 19.45%. Given the magnitude of the increase, MKEC is requesting that the increase be phased-in, with an increase of \$2.38 million or 10.85% initially and the additional increase of \$1.88 million to be implemented one year later.

MKEC is owned by five Kansas cooperatives and one corporation that is a wholly-owned subsidiary of a sixth Kansas cooperative (collectively "Members"). This case only involves rates for customers served by one of its members, Wheatland Electric Cooperative. Rates for the other Members, as well as wholesale rates for generation sales by MKEC to its Members, were determined in Docket No. KCC 09-MKEE-969-RTS. The Columbia Group, Inc. was engaged by The State of Kansas, Citizens' Utility Ratepayer Board ("CURB") to review the Company's Application, and to provide recommendations to the KCC regarding the rate increase being requested in this case.

A.

Q. What rates are currently being charged to MKEC's customers in the Wheatland East service territory?

MKEC is currently charging these customers the retail rates that were in place when the service territory was served by Aquila, Inc. MKEC was organized by its Members to acquire the electric utility assets owned by Aquila. On February 23, 2007, the KCC approved the

¹ Throughout this testimony, "Wheatland East" will be used to refer to MKEC's rate request related to Wheatland.

transfer of Aquila's facilities in Kansas to MKEC. MKEC, through its Members, began serving Kansas ratepayers on April 1, 2007. Approximately 14,400 customers are served through Wheatland East and approximately 17,300 customers are served by Wheatland West.

Only the 14,400 customers of Wheatland East are impacted by this filing.

A.

Q. Do you believe that MKEC and its Members should receive special regulatory treatment because they are organized as not-for-profit cooperatives instead of as investor-owned utilities?

No, I do not. Mr. Watkins suggests in his testimony that cooperative utilities should be viewed differently by the KCC because "there are no competing interests between stockholders who want higher returns and customers who want lower rates and better service." However, as long as the KCC has jurisdiction over the rates of MKEC and its Members, the KCC should apply the same regulatory scrutiny to cooperatives that it applies to investor-owned utilities. I understand that there are statutes in Kansas that would enable MKEC and most of its Members to deregulate their electric utility services. However, as noted by Mr. Watkins on page 5 of his testimony, "Mid-Kansas and the operations of the service territory by the Mid-Kansas Members are currently fully regulated by the Commission and will continue to be regulated unless Mid-Kansas or any eligible Mid-Kansas Member seeks to remove Commission regulation over their rates, pursuant to the provisions found in K.S.A. 66-104d." Accordingly, the services that are issue in this case are fully regulated by the KCC. As long as the KCC has regulatory jurisdiction, it should

provide the same level of regulatory oversight to the customers of these cooperatives as it provides to customers of investor-owned utilities. While the KCC may conclude that some different methodologies are appropriate for regulating cooperative utilities, it should ensure that these methodologies result in the same degree of scrutiny as that given to investor-owned utilities. The ratepayers of the cooperatives, including Wheatland, deserve nothing less.

III. SUMMARY OF CONCLUSIONS

- Q. What are your conclusions concerning the need for rate relief?
- 9 A. Based on my analysis of the filing and other documentation in this case, my conclusions are as follows:
- 1. Wheatland East's rates should be established based on a TIER of 1.5.
 - 2. Wheatland East should be granted a rate increase of no more than \$2,756,850 (see Schedule ACC-1). This represents a reduction of \$1,510,801 from the amount requested by the Company.
 - 3. The KCC should approve a rate increase of \$1,784,747, or approximately 8%, in Phase 1, based on a debt service coverage ("DSC") ratio of 1.35 as required by the Company's lender (see Schedule ACC-14). The remaining increase of \$972,102, or approximately 4.34%, should be implemented in Phase 2.

IV. <u>DISCUSSION OF THE ISSUES</u>

2 Q. Please provide a brief description of the Company's request.

MKEC is claiming a required rate increase of \$4,267,651 for its Wheatland service territory.²
The Company is proposing that \$52,043 of this increase be recovered through an increase in local access charges ("LAC") to third parties that utilize the 34.5 kV line owned by Wheatland East. The Company is proposing that \$2,384,968 of the increase be effective with the Commission's order in this case. The Phase 1 increase would include the \$52,043 allocated to the LAC. The remainder of the increase would be effective one year later.

The Company has based its claim on the test year ending December 31, 2009. The Company made certain pro forma adjustments to its actual test year results for payroll and employee benefit costs, depreciation expense, interest expense, rate case expense, property tax expense, and non-operating income.

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A. Pro Forma Revenue

Q. How did Wheatland East determine its claim for pro forma electric sales revenue at present rates?

17 A. Wheatland East utilized the number of customers at December 31, 2009, the end of the test
18 year, to develop its claim. Usage levels were based largely on actual test year consumption.

²The Company claims that it has a revenue deficiency of \$4,267,651, although its rate design only yields an increase of \$4,264,081 due to rounding of tariff rates.

The Company did make a few adjustments to reflect expiring Economic Development

Credits and the net effect of losing or gaining customers during 2009.

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- 4 Q. Did Wheatland East normalize its pro forma sales for normal weather conditions?
- 5 A. No, it did not. The Company did not make any adjustment to normalize sales due to weather fluctuations.

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- Q. Is it a common practice for utilities to include rate case adjustments to reflect proforma sales based on normal weather conditions?
- 10 A. Yes, it is. Weather normalization adjustments are widely used by regulated utilities. This is
 11 because fluctuations in the weather can have a significant impact on usage. For example, in
 12 an electric utility, sales will generally be depressed if the weather is colder than normal in the
 13 summer months, since customers will be less likely to use their air conditioning. In a gas
 14 utility, a warm winter will generally depress gas sales. While fluctuations in the weather can
 15 impact sales from year to year, utility rates are generally established based on normal weather
 16 conditions.

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- Q. How did actual sales in 2010 compare with sales in the test year?
- A. Sales in 2010 were significantly higher than sales in the test year. As shown in the response to KCC-66, the Company had sales of 269.12 million kwhs in 2010, approximately 8.6% higher than sales in the test year.

1	Q.	How did the weather in the test year compare with normal weather conditions for the
2		service territory?

A. According to the High Plains Regional Climate Center, cooling degrees days were approximately 150 to 300 degree days lower than normal in the summer of 2009. This suggests that the sales in the test year were not representative of normal weather conditions, but instead were depressed due to cooler than normal weather conditions. Alternatively, cooling degrees days in 2010 were 100 to 200 degree days above normal. So the data suggests that the summer of 2009 was cooler than normal and that the summer of 2010 was hotter than normal.

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- Q. Did you have sufficient data to develop a long-term relationship between cooling degree days and electric sales for Wheatland East?
- 13 A. No, I did not. Wheatland East has limited historic data available for its customers.

 14 Moreover, while we asked for historic data in CURB-8, the Company limited its response to

 15 data from December 2008 through December 2010.

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- Q. Given this limited data, what level of pro forma sales do you recommend for determining pro forma revenue at present rates?
- A. Given this very limited data, and the fact that the summer of 2009 was cooler than normal while the summer of 2010 was warmer than normal, I recommend that a two year average of actual electric sales be used to determine pro forma volumes in this case. As shown in

Schedule ACC-2, this will result in an adjustment to pro forma volumes of 14.73 million kwhs.

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A.

Q. How did you quantify the impact of your adjustment on the Company's operating margin?

Since Wheatland East must purchase power to meet its supply requirements, any increase in sales will result in an increase to purchase power expense. Therefore, to determine the impact of my pro forma revenue adjustment, I multiplied the 14.73 million kwhs of incremental sales by the average margin assumed by the Company in its filing. Wheatland East's claim is based on average revenues of approximately \$0.0900 per kWh, as derived from Exhibit RJM-WH-2 of Mr. Macke's testimony. However, Wheatland East's claim also reflects average purchased power costs of \$0.0596 per kWh, as shown in Mr. Macke's testimony at Exhibit RJM-WH-2, page 9. Thus, the Company's filing reflects a net margin of \$0.0305 per kWh.3 On Schedule ACC-2, I have utilized this average net margin to calculate the additional margin associated with my recommended sales adjustment. While my methodology to determine pro forma sales is not as refined as it could be if extensive historic data was available, it represents an improvement over the Company's methodology, which is based on sales during a single year that was generally cooler than normal. For this reason, I recommend that the KCC adopt my adjustment to pro forma revenue at present rates, as shown in Schedule ACC-2.

³ Numbers do not add due to rounding.

B. Payroll and Benefit Expenses

Q. How did the Company determine its payroll and benefit expense claims in this case?

Wheatland East began with its actual booked test year costs. The Company then made an adjustment to annualize the impact of a 3.5% payroll increase effective December 1, 2009. This resulted in a pro forma payroll adjustment of \$87,171. Wheatland East then adjusted various categories of employee benefits by applying the percentage ratio of each type of benefit to the pro forma payroll increase. Employee benefit costs adjusted in this manner include retirement and pension costs, 401K costs, short-term disability costs, workmen's compensation costs, hospitalization insurance costs, state and federal unemployment insurance costs, and life insurance costs. In addition, the Company made adjustments to retirement and pension expense and to state and federal unemployment insurance costs to reflect changes in the actual percentage rate for these types of costs. Finally, Wheatland East made an adjustment to its payroll tax expense to reflect the impact on taxes of its payroll annualization adjustment.

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Q. Are you recommending any adjustment to the Company's payroll and employee benefit costs?

A. I am not recommending any adjustment to its payroll cost claim. I am recommending one adjustment to employee benefit costs relating to workers compensation costs.

- Q. Please explain your adjustment to the Company's claim for workers compensation costs.
- My proposed adjustment to workers compensation costs simply corrects what I perceive to be A. 3 an error in the Company's testimony. On Exhibit RJM-WH-2, page 12 of Mr. Macke's 4 testimony, he calculates an adjustment to workers compensation costs of \$919. This 5 adjustment is derived by applying the workers compensation rate of 1.05% to the payroll 6 adjustment of \$87,171. However, in the summary on page 13 of his testimony, Mr. Macke 7 carried over an adjustment amount of \$17,082 for workers compensation costs. This is the 8 same adjustment that he calculated for hospitalization insurance expense so I believe Mr. 9 10 Macke simply carried over the incorrect amount. In addition, it appears that Mr. Macke carried over the incorrect amount of \$17,082 to his pro forma test year revenue requirement 11 shown on Exhibit RJM-WH-2, page 1. Therefore, at Schedule ACC- 4, I have made an 12 adjustment to reduce the workers compensation adjustment from the \$17,082 included in Mr. 13

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C. Donations Expense

Q. Did Wheatland East include any donations in its claim?

Macke's schedules to the \$919 that he calculated initially.

18 A. Yes, as shown in the response to CURB-23, Wheatland East included \$3,969 of donations in its revenue requirement claim.

1 Q. Are such donations appropriate to include in a utility's revenue requirement?

A. No, they are not. Donations are not costs that are necessary for the provision of safe and adequate utility service and therefore most regulatory commissions exclude donations from a regulated utility's cost of service. Nevertheless, I recognize that in the past the KCC has generally permitted regulated utilities to include 50% of donations in their regulated cost of service.

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Q. Did Wheatland East make an adjustment to eliminate 50% of its donations from its regulated cost of service?

10 A. No, it did not. Wheatland East included 100% of its booked donations in its revenue 11 requirement claim in this case. Therefore, at Schedule ACC-5, I have made an adjustment to 12 remove 50% of these costs. While I continue to believe that it is inappropriate to include any 13 donations in regulated utility rates, my adjustment recognizes the KCC's past policy on this 14 issue.

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D. Key Man Insurance Expense

Q. Please explain the Company's claim for key man insurance.

A. In the test year, Wheatland East booked \$43,927 for key man insurance costs in Account
4.26.2. While these costs were initially booked below-the-line, they have been included
above-the-line in Mr. Macke's Exhibit RJM-WH-2, page 1 and therefore are included in the
Company's revenue requirement claim.

- Q. Has the Company provided any rationale for why these costs should be recovered from ratepayers?
- A. No, it has not. According to the response to KCC-8, these costs relate to prepaid employee benefits established in 1987, well before Wheatland acquired the service territory at issue in this case. At December 31, 2009, Wheatland had deferred debits of \$837,661 relating to these prepaid benefits on its consolidated balance sheet. These deferrals are being written off in the amount of \$14,355 each month, 30% of which is now being allocated by Wheatland to its Wheatland East service territory.

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Q. What do you recommend?

A. I recommend that these costs be excluded from the Company's revenue requirement. These costs do not relate to the operations of Wheatland East and there is no reason why the former Aquila ratepayers should pay a portion of these costs through their utility bills. If Wheatland wants to allocate a portion of these costs to Wheatland East, the costs should remain below-the-line and not included in the Company's regulated cost of service. My adjustment to eliminate these costs is shown in Schedule ACC-6.

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E. Amortization Expense

Q. Did Wheatland East include amortization of the premium that resulted from the Aquila acquisition in its revenue requirement claim?

- A. The Company made an adjustment to eliminate the amortization of the acquisition premium 1
- from its operating expense claim, as discussed by Mr. Macke at pages 18-19 of his testimony. 2
- However, it did include these costs when calculating its financial ratios. 3

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- What did the Settlement and Agreement ("S&A") in KCC Docket No. 06-MKEE-524-Q.
- 6 ACQ state about recovery of the acquisition premium?
- The S&A stated that the acquisition premium "shall be included below-the-line in subsequent A. 7 MKEC, Distribution Cooperative(s), and Southern Pioneer rate proceedings. The AP
- [acquisition premium] shall be considered for purposes of calculating TIER and other
- financial ratios...". Thus, the Company's treatment of the acquisition premium is consistent 10
- with the S&A in KCC Docket No. 06-MKEE-524-ACO. 11

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- Q. Does Wheatland East's cost of service include any other costs associated with the
- acquisition? 14
- 15 A. Yes, although Wheatland East removed the amortization expense associated with the
- acquisition premium, it appears that its cost of service still includes \$42,580 in other 16
- acquisition costs, per the response to CURB-27. In addition to the acquisition premium, the 17
- Company incurred other acquisition costs of \$851,594 related to the acquisition of the Aquila 18
- assets. These costs are being amortized over twenty years. 19

Q. Are you recommending that these costs be disallowed?

Yes, I am. As noted in my testimony in KCC Docket No. 06-MKEE-524-ACQ, MKEC and its Members claimed that there would be significant synergy savings as a result of the acquisition. I recommended in that case that these synergy savings be used to finance the acquisition premium, rather than recovering these costs from ratepayers, and the S&A in that case included the requirement that the acquisition premium be recorded below-the-line. The same should apply to acquisition costs. Recovery of these costs was not provided for in the S&A in that case. To the extent that the Company financed acquisition costs, it should have used synergy savings to recover them during the period of the rate freeze. The Company has not provided any supporting documentation for these costs or demonstrated that these costs are otherwise appropriate to include in its cost of service. Moreover, these costs are not recurring costs and therefore should not be included in prospective rates. For all these reasons, I recommend that the Company's claim for amortization expense associated with acquisition costs be denied. My adjustment is shown in Schedule ACC-7.

A.

F. Vehicle Purchase Expense

- 17 Q. Has Wheatland East included a vehicle purchase in its cost of service as an operating expense?
- 19 A. Yes, it has. According to invoices provided in response to KCC-125, Wheatland East
 20 included costs for a vehicle purchased during the test year from Newbury Family Auto in its

cost of service. It appears that the Company included the entire net price of the vehicle in its expense claim.

Q. How should vehicle costs be reflected in cost of service?

A. If vehicles are owned by the utility, they should be capitalized and recovered through the depreciation expense and interest expense components of the Company's revenue requirement. As shown in the response to KCC-26, Wheatland's policy is to capitalize assets that cost more than \$1,000. If vehicles are leased, the annual lease costs should be included in cost of service.

A.

Q. What do you recommend?

I recommend that the vehicle costs of \$25,458 be excluded from the Company's revenue requirement, as shown on Schedule ACC-8. Since the Company annualized its interest expense, I am assuming that its interest claim includes any financing costs incurred to acquire this vehicle. However, I do not know if this vehicle is included in the Company's depreciation expense claim. If the Company provides documentation demonstrating that depreciation expense on this vehicle has not been included in its depreciation expense claim, I would recommend a further adjustment to increase depreciation expense by the annual depreciation for this vehicle.

G. <u>Lobbying Expense</u>

- 2 Q. Has Wheatland East included any lobbying costs in its revenue requirement claim?
- 3 A. Yes, it has. Although Wheatland East claimed in its response to KCC-38 that it did not
- 4 include any lobbying costs in its revenue requirement claim, it has included in its claim dues
- for certain organizations that engage in lobbying activities. These include the Kansas
- 6 Electric Cooperative ("KEC"), and various Chambers of Commerce.

8 Q. Are lobbying costs an appropriate expense to include in a regulated utility's cost of

9 service?

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- A. No, they are not. Lobbying expenses are not necessary for the provision of safe and adequate
- utility service. Ratepayers have the ability to lobby on their own through the legislative
- process. Moreover, lobbying activities have no functional relationship to the provision of
- safe and adequate regulated utility service. If the Company were to immediately cease
- contributing to these types of efforts, utility service would in no way be disrupted. For all
- these reasons, lobbying costs are generally disallowed by regulators and I recommend that
- such costs be disallowed in this case as well.

Q. How did you quantify your adjustment?

- 19 A. In response to KCC-39, the Company stated that 18.02% of KEC's dues are classified as
- legislative advocacy. Therefore, I am recommending that 18.02% of the test year KEC dues
- be eliminated from the Company's revenue requirement. This adjustment is consistent with

the percentage of dues generally attributable to lobbying functions by similar entities. While Wheatland East did not identify the specific portion of Chamber of Commerce dues related to lobbying, in the past I have generally recommended disallowances of 15-25% for Chamber of Commerce dues on the basis of lobbying. Therefore, I also eliminated 18.02% of the Chamber of Commerce dues included in the Company's claim. My adjustments are shown in Schedule ACC-9.

Are you recommending any adjustment to the Company's claim for advertising costs?

H. Advertising Expense

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A.

Yes, I am. In the response to data request CURB-26, Wheatland East identified \$12,382 in advertising costs that relate primarily to corporate image or promotional advertising. These costs include various advertisements, sponsorships, promotional give-aways, and other costs that generally promote Wheatland such as advertising for Touchstone Cooperative, of which Wheatland is a member. None of these costs relate to activities or services that are necessary for the provision of safe and adequate regulated utility service. These costs all appear to be corporate image or public relations costs that are directed toward promoting the corporate image of Wheatland, rather than toward the provision of regulated utility service to its customers. Unless Wheatland East can show a direct relationship between these costs and the provision of safe and adequate utility service, these costs should be disallowed. The Company has not made such a showing at this time. Therefore, I recommend that these costs be disallowed. My adjustment is shown in Schedule ACC-10.

I. <u>Fitness and Club Membership Expense</u>

- Q. Has the Company included any costs for fitness and club memberships in its revenue requirement claim?
- 4 A. Yes, Wheatland East has included fitness and club membership costs of \$7,093 in its claim.
- Moreover, according to the response to KCC-122, one of these memberships covers not only
- 6 Wheatland employees, but their spouses and children as well.
- Q. Are fitness and club membership costs appropriate costs to charge to regulated ratepayers?
- No, they are not. These costs are not necessary for the provision of regulated electric service.

 Nor are these benefits generally provided to employees in the utility industry. While I have
 no objection to Wheatland East providing club memberships to employees and their families,
 these costs should not be paid for by regulated ratepayers. Therefore, at Schedule ACC-11, I
 have made an adjustment to remove fitness club memberships from the Company's revenue

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J. Non-Operating Margins – Other

requirement.

- 18 Q. Did Wheatland East include non-operating margins in its claim in this case?
- 19 A. Yes, it did. During the test year, Wheatland East booked \$1,407 in non-operating interest
- income and \$1,418,309 of other non-operating margins. As discussed on page 17 of Mr.
- Macke's testimony, Wheatland East made adjustments to its non-operating margins a) to

remove reimbursements from MKEC of expenses associated with the 34.5 KV line that are now being recovered through local access charges, b) to add back the acquisition premium so that it was considered when calculating financial ratios, consistent with the Settlement Agreement in Docket No. 06-MKEE-524.ACQ, and c) to include 2009 income allocated to Wheatland from MKEC.

A.

Q. Are you recommending any adjustments to the non-operating margins included in Wheatland East's filing?

Yes, I am. I am recommending two additional adjustments. First, during the test year, Wheatland East incurred a net loss of \$6,016 on merchandise sales. By including these losses in its revenue requirement, Wheatland East is effectively requiring regulated ratepayers to subsidize these losses. If Wheatland East wants to make merchandise sales at rates that result in net losses it can do so, but the KCC should not permit these losses to be funded by regulated electric ratepayers. Therefore, at Schedule ACC-12, I have made an adjustment to remove these net losses from non-operating margins.

In addition, Wheatland East has included \$22,056 of losses on the disposition of property and \$637 of gains on the disposition of property in its claim. Wheatland East has not provided any testimony or other support demonstrating why losses from the disposition of property should be recovered from ratepayers. Nor has Wheatland East demonstrated that such losses are likely to occur annually or that the Company's claim represents a normalized annual level of such losses. Therefore, at Schedule ACC-12, I have made an adjustment to

remove these losses from the Company's claim. To be consistent, I have eliminated the corresponding gains from the disposition of property as well. This adjustment is also shown in Schedule ACC-12.

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Q.

K. Margin Coverage Requirement

utility's rates and the method used by the KCC for utilities organized as cooperatives?

A. Yes. Instead of using a traditional rate base, rate of return ratemaking methodology, the KCC has historically regulated cooperatives based on a cash flow approach, i.e., the KCC sets rates that provide the cooperative with sufficient revenues to meet their financing coverage requirements as contained in loan agreements between the cooperative and its lenders. In this case, Wheatland East has proposed that its rates be based on a TIER

Are there differences in the way in which the KCC determines an investor-owned

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Q. Does Wheatland have any equity?

requirement of 2.0.

A. Wheatland does have equity, resulting mainly from patronage capital. At December 31, 2009, approximately 10.5% of total Wheatland assets were financed with equity. However, the vast majority of the operations of Wheatland is financed with debt. Therefore, the coverage requirement of the lender is used to establish the level of margin that must be maintained in order to comply with its debt covenants.

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Q. Doesn't the Company claim that it has negative equity?

Yes, it does. On page 23 of Mr. Macke's testimony, he claims that Wheatland East actually has an equity ratio of negative 11.8% compared with total capitalization, or negative 10.1% as a percent of assets. However, his calculation is based solely on what he calculated for the Wheatland East system, or that portion of Wheatland that was acquired from Aquila. Accordingly, his calculation is impacted by the acquisition premium that was paid for the assets as well as by the fact that the acquisition was financed with debt. However. Wheatland's financial statements are actually reported on a consolidated basis, and this is how its lender, the CFC, views the Company. Moreover, as I pointed out in my testimony in KCC Docket No. 06-MKEE-524-ACQ, it was clearly the decision of the management of the MKEC Members, including Wheatland, to pursue the proposed acquisition at a price that resulted in a significant acquisition premium, and which would require the Members to take on significant additional debt. As stated in my testimony in that case, "...existing ratepayers should not penalized with higher rates as a result of this acquisition. I recommend that in any future rate proceeding, the KCC deny any proposal by a MKEC member that its equity ratio should be increased to rebalance its capital structure as a result of the proposed transaction." Wheatland should not now be using its weak capital structure and high debt ratio as an excuse to recover excessive margins from its ratepayers.

⁴Testimony of Andrea C. Crane, Docket No. 06-MKEE-524-ACQ, page 23.

1	Q.	What is the coverage requirement that Wheatland must meet pursuant to it	s debi
2		covenant?	

A. According to the response to CURB-29, Wheatland borrows all of its funds from the

National Rural Utilities Cooperative Finance Corporation ("CFC"). Pursuant to its bond

indenture, Wheatland is required to meet a DSC requirement of 1.35 in two of the three most

current reporting years. There is no specific TIER requirement specified in its financial

covenants. Nor are there any TIER or DSC requirements specific to Wheatland East's

operations.

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Q. If Wheatland does not have a TIER requirement, why did Wheatland East utilize TIER to determine its margin requirement in this case?

According to the response to KCC-155, Wheatland East used TIER to determine its margin requirements because "the KCC staff has often, if not always included a TIER calculation when evaluating the appropriate margin requirements for cooperatives." The Company also stated that it used TIER since "it mirrors the approach taken in determining the rates for the other five MKEC divisional rates."

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Q. How is the TIER ratio calculated?

19 A. The TIER is generally defined as Net Margins plus Interest on Long-Term Debt divided by
20 the Interest on Long-Term Debt, as shown below:

1 2		TIER = <u>Net Margins + Interest on Long-Term Debt</u> Interest on Long-Term Debt
3		interest on Long-Term Debt
4		The Net Margins include the Utility Operating Margin less Other Income Deductions (such
5		as interest charges) plus Other Non-Operating Income.
6		
7	Q.	What level of TIER coverage is Wheatland East requesting in this case?
8	A.	As discussed in the testimony of Mr. Watkins, MKEC is requesting that the KCC approve
9		rates that will result in a TIER of 2.0.
10		
11	Q.	How does the CFC calculate the DSC?
12	A.	According to the response to KCC-156, CFC defines the DSC ratio as:
13		for any calendar year add (i) Operating Margins, (ii) Non-Operating Margins-
14		Interest, (iii) Interest Expense, (iv) Depreciation and Amortization, and (v) cash
15 16		received in respect of generation and transmission and other capital credits, and divide by the sum so obtained by the sum of all payments of Principal and Interest
17		Expense required to be made during such calendar year;
18		
19		
20	Q.	Did the Company calculate the DSC that would result assuming that its request in this
21		case is approved?
22	A.	Yes, it did. According to the response to KCC-154, a DSC of 2.48 would result if its entire
23		revenue increase is granted. Thus, the Company's request results in a DSC that is almost
24		double its requirement under the bond indenture.
25		

- 1 Q. Are you recommending any adjustment to Wheatland East's requested coverage ratio?
- 2 A. Yes, I am. I am recommending that the KCC approve rates that will result in a TIER of 1.50
- for Wheatland East. This is the same recommendation that I made in Docket No. 09-
- 4 MKEE-969-RTS for the other MKEC Members.

5

- 6 Q. Have you calculated the DSC that results from your recommendation?
- 7 A. Yes, as shown on Schedule ACC-1, my recommendation results in a DSC of 1.78, well
- above the 1.35 required pursuant to the Company's bond indenture with CFC.

9

10

- Q. What is the basis for your recommendation?
- 11 A. As noted above, I recommend that the KCC apply the same level of scrutiny to cooperative
- utilities as it applies to investor-owned utilities. Accordingly, the KCC should ensure that
- the Wheatland East rate increase is as low as possible without jeopardizing Wheatland East's
- ability to provide safe and reliable utility service. Wheatland East's request results in a
- cushion of more than 83% over the DSC ratio that Wheatland's lender requires. While I am
- not adverse to rates that would provide some cushion over the Company's bond indenture
- requirements, the question is how much is too much? I believe that a TIER of 1.50, and DSC
- of 1.78, result in a reasonable balance between the need to provide some cushion to
- Wheatland East and the need to approve utility rates that are just and reasonable.

- Q. How did you quantify your adjustment relating to Wheatland East's coverage requirement?
- A. As shown on Schedule ACC-13, a TIER of 1.5 results in a coverage requirement of \$2,643,191. This compares with Wheatland East's pro forma coverage at present rates of (\$113,650). Therefore, my TIER recommendation results in a recommended rate increase of for Wheatland East of \$2,756,850.

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8 V. <u>REVENUE REQUIREMENT SUMMARY</u>

Q. Please summarize the revenue requirement adjustments that you are recommending for
 Wheatland East.

A. As shown on Schedule ACC-1, my adjustments will reduce Wheatland East's revenue requirement from \$4,267,651 to \$2,756,850. This includes adjustments to revenues at present rates of \$448,624 (Schedule ACC-2); total adjustments of \$153,678 to operating expenses (summarized on Schedule ACC-3), an adjustment of \$27,435 to non-operating margins (Schedule 12), and an adjustment of \$881,064 to margins, as shown below:

Revenue Adjustments	\$448,624
Expense Adjustments	\$153,678
Non-Operating Margin Adjustments	\$27,435
Margin Adjustments ⁵	\$881,064
Total CURB Adjustments	\$1,510,801
Company Claim ⁶	\$4,267,651
CURB Recommendation	\$2,756,850

⁵ Based on the difference between the TIER of 2.0 requested by Wheatland East and my recommended TIER of 1.5, and on pro forma interest expense of \$1,762,127.

⁶ As noted earlier, the Company's revenue requirement analysis purports to show a deficiency of \$4,267,651, although the Company's proposed rates only yield \$4,264,081 in additional revenues.

My recommendations result in a TIER of 1.5 and a DSC of 1.78, well above the requirement imposed by Wheatland's lender.

A.

Q. How much of the recommended increase should be collected in Phase 1?

Wheatland East has proposed that its Phase 1 increase be based on the CFC's required debt service coverage ratio of 1.35. I have used the same basis to determine the amount of my recommended increase that should be implemented in Phase 1. As shown in Schedule ACC-14, Wheatland East requires a Phase 1 increase of \$1,784,747 to achieve the required 1.35 DSC ratio. This would represent an increase of 7.97% over pro forma revenue at present rates, based on my pro forma revenue adjustment. The remainder of the increase, or \$972,102, would be implemented in Phase 2. This would increase rates by another 4.34% over current pro forma revenue at present rates.

A.

Q. Are you making any recommendations with regard to rate design or class cost of service allocations?

No, these areas are beyond the scope of my testimony in this case. However, in reviewing the Company's responses to data requests, I noted that in response to KCC-77, the Company indicated that the long-term interest expense used in the calculation of its LAC charge is incorrect. All of the Company's rates, including its LAC, will be recalculated based upon the level of revenues approved for Wheatland East by the KCC in this case, and based upon the rate design and class cost of service allocations found to be reasonable by the KCC. At that

- time, the parties should ensure that the correct level of long-term interest expense is used in
- 2 the calculation of the LAC.
- 3
- 4 Q. Does this conclude your testimony?
- 5 A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT				
COUNTY OF FAIRFIELD		\$\$;		
Andrea C. Crane, being duly	sworn unon he	rnath denoses an	d states that she	
consultant for the Citizens' Utility Ra foregoing testimony, and that the stat	atepayer Board	, that she has read	l and is familiar	with the
information and belief				
				din di
	BO	drea C. C.	rane	
	Andrea	ı C. Crane		
Subscribed and sworn before me this	20TH day	F APRIL	, 2011.	
	Notary	Public Ma	jorie M.	Levis
My Commission Expires: DECEN	BER 31 Z	013		

APPENDIX A

List of Prior Testimonies

(Includes Testimonies filed from January 2008-Present)

Company	Utility	<u>State</u>	Docket	<u>Date</u>	<u>Topic</u>	On Behalf Of
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	w	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	Ε	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	Docket	<u>Date</u>	Topic	On Behalf Of
United Water Delaware, Inc.	w	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	Е	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	Ε	New Jersey	E006100744 E008100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	w	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	Ε	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	w	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	С	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	www	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	С	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	Ε	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	С	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General

Company	Utility	<u>State</u>	<u>Docket</u>	Date	<u>Topic</u>	On Behalf Of
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

APPENDIX B

Supporting Schedules

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

REVENUE REQUIREMENT SUMMARY

	Company Pro Forma Present Rates	Recommended Adjustment		CURB Pro Forma Present Rates	Recommended Increase		CURB Recommendation
Operating Revenue:	(A)			(B)			
Sales of Electricity	\$21,943,468	\$448,624	(B)	\$22,392,092	\$2,756,850	(E)	\$25,148,942
2. Other	254,623	J440,024	(0)			. (1)	
3. Total Operating Revenue	\$22,198,091			254,623 \$22,646,715	\$2,756,850		254,623 \$25,403,565
3. Total Operating Revenue	\$22,130,031			\$22,646,713	\$2,730,630		\$23,403,363
Operating Expenses:							
4. Cost of Purchased Power	\$15,627,377			\$15,627,377	\$0		\$15,627,377
5. Transmission - O&M	104,337			104,337	0		104,337
6. Distribution - Operation	1,362,836			1,362,836	0		1,362,836
Distribution - Maintenance	756,009			756,009	0		756,009
8. Customer Accounts	620,587			620,587	0		620,587
Consumer Service & Information	20			20	0		20
10. Sales	22,655			22,655	0		22,655
 Administrative and General 	1,871,981	(153,678)	(C)	1,718,303	0		1,718,303
12. Depreciation & Amortization	1,728,203	•		1,728,203	0		1,728,203
13. Taxes - Property	855,925			855,9 25	0		855,925
14. Taxes - Other	146,954			146,954	0		146,954
Interest on Long Term Debt	1,762,127			1,762,127	0		1,762,127
Other Interest Expense	139,972			139,972	. 0		139,972
17. Other Deductions	47,896			47,896	0		47,896
18. Total Operating Expenses	\$25,046,879	(\$153,678)		\$24,893,201	\$0		\$24,893,201
19. Net Operating Margins	(\$2,848,788)			(\$2,246,486)	\$2,756,850		510,364
Non-Operating Margins:							
20. Capital Credits	\$0			\$0	\$0		\$0
21. Non-Operating Margins - Interest	1,407			1,407	0		1,407
22. Non-Operating Margins - Other	341,858	27,435	(D)	369,293	0		369,293
23. Total Non-Operating Margins	343,265	27,435		370,700	0		370,700
24. Net Margins	(\$2,505,523)	\$629,737		(\$1,875,786)	\$2,756,850		\$881,064
25. Debt Service Payments	\$2,244,433			2,244,443			\$2,244,443
26. TIER	(0.42)			(0.06)			1.50
27. DSC	0.36			0.71			1.78

⁽A) Exhibit RJM-WH-2, page 1.

⁽B) Schedule ACC-2.

⁽C) Schedules ACC-3. For illustrative purposes, all adjustments are assigned to Administrative and General Expense.

⁽D) Schedule ACC-12

⁽E) Schedule ACC-13.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

PRO FORMA REVENUE

5. Pro Forma Revenue Adjustment	\$448,624	
4. Margin per Kwh	\$0.0305	(C)
3. Recommended Adjustment	14,730,288	
2. Company Claim	243,664,968	(B)
1. Two Year Average Sales	258,395,256	(A)

- (A) Derived from the response to KCC-66.
- (B) Testimony of Mr. Macke, Exhibit RJM-WH-2, page 4 (Schedule A).
- (C) Reflects revenue of \$0.0900 per kwh, derived from Testimony of Mr. Macke, Exhibit RJM-WH-2, page 4 (Schedule A) less incremental purchased power costs of \$0.0596 per Testimony of Mr. Macke, Exhibit RJM-WH-2, page 9 (Schedule B). (Numbers do not add due to rounding).

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

OPERATING EXPENSE ADJUSTMENTS

	:	Schedule
1. Workers Compensation Expense	(16,167)	ACC-4
2. Donations Expense	(1,985)	ACC-5
3. Key Man Insurance Expense	(43,927)	ACC-6
4. Amortization Expense	(42,580)	ACC-7
5. Vehicle Purchase Expense	(\$25,458)	ACC-8
6. Lobbying Expense	(4,087)	ACC-9
7. Advertising Expense	(12,382)	ACC-10
8. Fitness Club Membership Expense	(7,093)	ACC-11
9. Total Expense Adjustments	(<u>\$153,678</u>)	

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

WORKERS COMPENSATION EXPENSE

1. Increase in Payroll Costs	\$87,171	(A)
2. Workers Compensation Rate	1.05%	(A)
3. Increase in Workers Compensation Costs	\$915	
4. Company Claim	17,082	(B)
5. Recommended Adjustment	(<u>\$16,167</u>)	

- (A) Exhibit RJM-2, page 12.
- (A) Exhibit RJM-2, page 13.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

DONATIONS EXPENSE

3. Recommended Adjustment	(<u>\$1,985</u>)	
2. Sharing Percentage	50.00%	(B)
1. Company Claim	\$3,969	(A)

- (A) Response to CURB-23.
- (B) Reflects KCC policy.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

KEY MAN INSURANCE EXPENSE

1. Company Claim

\$43,927

(A)

2. Recommended Adjustment

(\$43,927)

Sources:

(A) 2009 General Ledger provided in Mr. Macke's workpapers, page 3.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

AMORTIZATION EXPENSE

1. Company Claim

\$42,580

(A)

2. Recommended Adjustment

(\$42,580)

Sources:

(A) Response to CURB-27.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

VEHICLE PURCHASE EXPENSE

1. Company Claim

\$25,458

(A)

2. Recommended Adjustment

(\$25,458)

Sources:

(A) Response to KCC-125.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

LOBBYING EXPENSE

		Percent	
	Amount	Lobbying	Adjustment
	(A)	(B)	
1. KEC	\$20,975	18.02%	\$3,780
2. Chambers of Commerce	1,703	18.02%	307
3. Recommended Adjustment			(\$4,087)

- (A) Per the response to CURB-24.
- (B) Per the response to KCC-39.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

ADVERTISING EXPENSE

7 Total Recommended Adjustments	(<u>\$12,</u> 382)	
6. Touchstone Membership	9,656	(A)
5. Spelling Bee	269	(A)
4. Graduation Ads	20	(A)
3. Metallic Viper P Beaver	1,637	(A)
2. Chamber of Commerce	50	(A)
1. Cares for Kids Radiothon	\$750	(A)

Sources:

(A) Response to CURB-26.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

FITNESS CLUB MEMBERSHIP

1. Town and Country \$551 (A)

2. Club 1 Fitness 6,542 (B)

3. Recommended Adjustment (\$7,093)

- (A) Response to KCC-50.
- (B) Response to KCC-122.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

NON OPERATING INCOME-OTHER

4. Total Adjustments	\$ <u>27,435</u>	
3. Gain on Disposition of Property	(637)	(A)
2. Loss on Disposition of Property	22,056	(A)
1. Loss on Merchandise Sales	\$6,016	(A)

Sources:

(A) 2009 General Ledger provided in Mr. Macke's workpapers, pages 3 and 4.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

MARGIN COVERAGE REQUIREMENT

1. Pro Forma Interest Expense	\$1,762,127	(A)
2. TIER Recommendation	1.5	(B)
3. Required Coverage	\$2,643,191	
4. Company Claim	(113,659)	(C)
5. Recommended Adjustment	\$ <u>2,756,850</u>	

- (A) Testimony of Mr. Macke, Exhibit RJM-WH-7, page 1.
- (B) Recommendation of Ms. Crane.
- (C) Interest on Long Term Debt + Net Margins, Pro Forma at Present Rates, per Schedule ACC-1.

MID KANSAS ELECTRIC COMPANY WHEATLAND DIVISION

TEST YEAR ENDING DECEMBER 31, 2009

PHASE I INCREASE

	(A)	
1. Operating Margins	(\$2,246,486)	
2. Depreciation and Amortization	1,728,203	
3. Interest on Long Term Debt	1,762,127	
4. Non-Operating Margins-Interest	1,407	
5. Subtotal	\$1,245,251	
6. Debt Service Requirement @ 1.35	3,029,998	(B)
7. Recommended Phase 1 Increase	\$1,784,747	
8 Increase Over Pro Forma Electric Sales at Present Rates	7.97%	(C)
		(0)
9. Recommended Phase 2 Increase	\$972,102	(D)
10. Increase Over Pro Forma Electric Sales at Present Rates	4.34%	(C)

- (A) Schedule ACC-1.
- (B) Based on Debt Service Costs of \$2,244,443 per Testimony of Mr. Macke, page 39.
- (C) Based on Pro Forma Electric Sales Revenue at Present Rates of \$22,392,092 per Schedule ACC-1.
- (D) Based on total recommended increase of \$2,756,850 per Schedule ACC-1.

APPENDIX C

Referenced Data Requests

CURB-8

CURB-23

CURB-26

CURB-27

CURB-29

KCC-8

KCC-26

KCC-38

KCC-39

KCC-66

KCC-77

KCC-122

KCC-125 (Partial)

KCC-154

KCC-155

KCC-156

DATA REQUESTS TO MID-KANSAS ELECTRIC COMPANY FROM THE CITIZENS' UTILITY RATEPAYER BOARD KCC DOCKET NO. 11-MKEE-439-RTS

CURB-8. Please provide the average energy usage for a) residential customers and b) small commercial customers in each of the past five years.

Please see ptCURB-DR07-08 ptBillHistx - Resid and Sm Comm 2009.pdf

ptCURB-DR07-08 ptBillHistx - Resid and Sm Comm 2010.pdf

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

VERIFICATION OF RESPONSE

Submitted By: David Springe

Submitted To: Mark Calcara

I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed: _	
Name:	-
Position:	
Dated:	

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DATA REQUESTS TO MID-KANSAS ELECTRIC COMPANY FROM THE CITIZENS' UTILITY RATEPAYER BOARD KCC DOCKET NO. 11-MKEE-439-RTS

CURB-23. Please itemize all charitable contributions included in the Company's actual test year expenses.

				_
Please see .	CURB-DR23	ptGLMasterx 2	2009 - Donations.:	xisx

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

VERIFICATION OF RESPONSE

Submitted By: David Springe

Submitted To: Mark Calcara

I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed:	
Name:	
Position:	
Dated:	



GL Items Only: contribution, donations

ReQuery

101 Main Street ~ P.O. Box 230 ~ Scott City, Kansas 67871-0230 ~ Tel. 620.872.5885 ~ Fax 620.872.7170 ~ www.weci.net

GLPME - General Ledger - Year to Date 2009-12-31

Updated.... 1/20/2011 16:36

UserName Stacy Stevens

http://portal.weci.net/corp/portals/0/share/pse/cost of service 2009_data request kcc/curb/03 income statement/curb-dr23 charitable contributions/[curb-dr23 ptglmasterx 2009 - donations.xlsx] QueryTime 0:00:04 fReport Income Statement

Version 2010.12.14

Records.... 14

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DATA REQUESTS TO MID-KANSAS ELECTRIC COMPANY FROM THE CITIZENS' UTILITY RATEPAYER BOARD KCC DOCKET NO. 11-MKEE-439-RTS

CURB-26. Please itemize all advertising expenses included in the Company's actual test year expenses.

Please seeCORB-DRZ6 ptGLMasterx 2009 Advertising Categorized.xisx
CURB-DR26 ptAPHistx 2009 Advertising Expense xlsx
If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.
VERIFICATION OF RESPONSE
Submitted By: David Springe
Submitted To: Mark Calcara
I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and
complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will
disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.
Signed:
Name:
Position:



GL Rems Only: advertise, advertising

101 Main Street ~ P.O. Box 230 ~ Scott City, Kansas 67871-0230 ~ Tel. 620,872,5885 ~ Fax 620,872,7170 ~ www.wecl.net

UserName.. Stacy Stevens

GLPME - General Ledger - Year to Date 2009-12-31

http://portal.wecl.net/com/portals/0/share/pse/cost of service 2009/_dafa request kcc/curb/03 income statement/curb-dr28 advertising expenses/curb-dr28 ptg/masterx 2009 advertising QueryTime. 0.00:07 fReport Income Statement

Version 2010.12.14 Records...... 115

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101 Main Street ~ P.O. Box 230 ~ Scott City. Kansas 67871-0230 ~ Tel. 620.872.5885 ~ Fax 620.872.7170 ~ www.weci.net

Updated...... 1/20/2011 21:43

UserName..... Stacy Stevens

APPHIST - Accounts Payable History

http://portal.wed.net/corp/portals/0/share/pse/cost of service 2009/_data request kcc/curb/03 income statement/curb-dr26 advertising expenses/curb-dr26 ptaphistx 2009 advertising expenses/curb-dr26 ptaphistx 2009 advertising expenses.xlsx/ptaphist report (All) HIGLDV 03 version 2010.12.08

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	Aug	A/C 305874524900000	996763	1	106471 2009-09-0	4 936	53.00	53.00
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. z is ki.,	Jan	KHOK ADV.	31830000800	1	102934 2009-02-0	6 7593	151.20	151.20
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	Aug	KHOK ADV.	318300008007 318390807007		106571 2009-09-01 106571 2002-09-01		S. C. Stern Georgia Street, and	151.20 151.20
	Sep	KHOK ADV.	318300008008	1	107086 2009-10-0		what was a strong whether	151.20
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	Aug	ADV. INFORMATION BOOKLET	998819	. 1	106660 2009-09-1	10098	50.00	50,00
Gold	en Belt Swim Sq May	ADV. GOLDEN BELT SYMM MEET	998093525	1	104918 2009-06-0	s 8657	30,00	30.00
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The state of the s	Feb	NEWSLETTER	07514*090201 998092864		103090 2009-02-13 103381 2009-03-03	tall the second second second	, p. p. 200	25.00 25.00
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	Apr	SPELLING BEE & NEWSLETTER NEWSPAPER IN EDUC; SPORGOR	998093123 998093351	. 2 1	103988 2009-04-08 104496 2008-85-08		and the company of the contract of the contrac	269.00 25.38
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	Aug	NEWSLETTER	998849	1	106739 2009-09-18	3 7514	25.00	25.00
	Sep	ADVERTISING	998971		107026 2009-10-0		y and a medical first	25.00 25.00
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		2 000000000000000000000000000000000000	999229	1	107615 2009-11-13	7514	25.00	25.00
Million and 1997	Nøv Dec	NEWSLETTER CHAMBER OUTLOOK	999356 999600	2	107989 2009-12-0 7 108366 2010-01- 11			25,00 50.00
	Dec .	NEWSLETTER	999655	10	108366 2010-01-1		the second secon	25.00
Harp	er Advocate		and a state of the same of the	e glosson		11 N. 15 (1986)	375	
	Dec son Enterprises,	FRANCHIBE ORDINANCE ADV.	999456		108090 2009-12-17	7559	457.55	457,55
William Commence of the Commen	Jan	KKLEADV	09010493	1	102961 2009-02-06	7592	102.74	102.74
	44 gar 400 0 00	KLEY JANADY.	09010492	1	102961 2008-02-06	7592	grown on an arm of the	102.74
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2009 913 Advertising Johnson En Feb	KKLE-FEB. ADV.	09020469	1	103567	2009-03-13	7592	102.74	102.74
	KLEY FEB. ADV	09020468	1	103567	2009-03-13	7592	102.74	102.74
THE PARTY OF THE P	KWME-FEB. ADV.	09020470	. 1		2009-03-13	7592	102.52	102.52
Mer	KKLE MARCH ADV.	09030477	1	104008	2009-04-08	7592	102.74	102,74
P3/4/2007 000 25 A 27 100 A 27	KLEY MARCH ADV.	09030476			2009-04-08	7592	102.74	102.74
	KWINE ADV.	09030478		104006	2009-04-08	7592	102.52	102.52
Apr	KKLE-APRIL ADV.	09040458	1		2009-05-08	7592	102,74	102.74
	KLEY- APRIL ADV.	09040457		Commission of the con-	2009-05-08	7592	102.74	102.74
	KWME ADV.	09040459	1	 com-crementaturemegrations. 	2009-05-08	7592	102.52	102.52
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A STATE OF THE STA	KWHE ADV	09050570			2009-06-08	7592	102.52	102.52
Jun	KKLE ADV.	09060356	1		2009-07-08	7592	102.74	102.74
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· · · · · · · · · · · · · · · · · · ·	KWME ADV.	09060357	1	AND DESCRIPTION OF THE PERSON	2009-07-08	7592	102.52	102.52
Jul 1	KKLE ADV.	09070417	1	Charles and a contract time.	2009-08-14	7592	102.74	102.74
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Aug	KKLE ADV.	09080457	1	market compa	2009-09-09	7592	102.74	102.74
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NEA SEASON, as sets a record to the second t	KWNE ADV.	09080458	1		2009-08-09	7592	102.52	102.52
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- Survival of 1 をTrackal Average 19 11 11 11 11 11 11 11 11 11 11 11 11	KLEY ADV.	09090535	1:		2009-10-09	7592	102.74	102.74
Harry Control of the	KWINE ADY.	09090537			2009-10-09	7592	102.52	102.52
Oct	KKLE OCTOBER ADV.	09100471	1	· · · · · · · · · · · · · · · · · · ·	2009-11-06	7592	102.74	102.74
LINE SEE SEE SEE SEE SEE SEE SEE SEE SEE S	MUEY OUTOBER ADV.	09100470			2009-11-06	7592	102,74	102.74
management of the state of the	KWME OCTOBER ADV.	09100472	1	Co. Darton Seen Office	2009-11-08	7592	102,52	102.52
Last total statement of the second of the se	KKLE DEC, ADV.	09120635	4.	and the second second second	2010-01-11	7592	102.74	102.74
	KKLE NOV. ADV.	09110584			2009-12-17	7592	102.74	102.74
antana ito caraci	KLEY DEC. ADV.	09120634	1		2010-01-11	7592	102.74	102.74
and appropriately assumed the color of the second of the color of the	KLEY NOV. ADV.	09110583	1		2009-12-17	7592	102.74	102.74
and the contract of the contra	KWME DEC. ADV.	09120636	TIL CE	ATT IN TAXABLE PROPERTY.	2010-01-11	7592	102.52	102 52
The second commence of the commence of the second commence of the commence of	KWME NOV. ADV.	09110585		108095	2008-12-17	7592	102.52	102.52
Khọi Partnership		Saladi William						
Jan	KBUF AQUILA ADV.	53586	1		2009-02-13	7289	250.00	250.00
	KKJQ AQUILA ADV.	78202		Condition of the Conference of	2009-02-13	7289	250.00	250.00
Feb	KBUF AQUILA MO. ADV.	53835		" / (127)	2009-03-13	7289	250.00	250.00
The state of the s	KKJQ AQUILA ADV	78536	1	104624	2009-05-15	7289	250.00	250.60
Yellowbook	144 244 ATTEL 275 374 PELL 2 VILLEY			orma (Londyster)				
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913.1 Advertising Expense-Touchstone		999225		10/004	2009-11-13	9040	12.00 9,655.80	9,655.80
100 Touristone (Touristone Energy C				1. 1831 - /			5,000.40	9,000.00
Dec.	2010 MEMBERSHIP	517800		409358	2009-12-22	5168	9,655,80	9.655.80
Dec	AND INCINDERGRIF	517000		100238	F-45-17-45	3100	- Alexandr	0,000.00 ;

DATA REQUESTS TO MID-KANSAS ELECTRIC COMPANY FROM THE CITIZENS' UTILITY RATEPAYER BOARD KCC DOCKET NO. 11-MKEE-439-RTS

CURB-27. Please identify all amortizations included in the Company's revenue requirement claim for each such amortization, please provide a) the total cost incurred, b) the number of years over which such costs are being amortized, c) the beginning date of the amortization, and d) the amortization expense included in the Company's test year.

The only amortized expenses are for acquisition costs and are specified in this DR.								
DESCRIPTION	a.	b.	C.	d.				
Acquisition Premium	\$4,386,636	30	4/1/2007	\$146,221				
Acquisition Costs	\$851,594	20	4/1/2007	42,580				
Total				\$188,801				
Joel Bryan 2011-01-24								

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

VERIFICATION OF RESPONSE

Submitted By: David Springe

Submitted To: Mark Calcara

I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

1	

DATA REQUESTS TO MID-KANSAS ELECTRIC COMPANY FROM THE CITIZENS' UTILITY RATEPAYER BOARD KCC DOCKET NO. 11-MKEE-439-RTS

CURB-29. For each debt issuance, please identify any financial covenants, e.g. TIER, that the Company is required to meet.

Wheatland East, as part of Wheatland Electric, Inc., is a 100% borrower from National Rural Utilities Cooperative Finance Corporation (CFC).

CFC has the sole requirement of Wheatland that it have a Debt Service Coverage (DSC) of 1.35 in two of the three most current reporting years.

This includes all long-term debt borrowings of Wheatland East. CFC has no TIER requirement of Wheatland East.

Joel Bryan 2011-01-24

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

VERIFICATION OF RESPONSE

Submitted By: David Springe

Submitted To: Mark Calcara

I have read the foregoing Data Request and Answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Citizens' Utility Ratepayer Board any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed:	
Name:	
Position:	
Dated:	

Kansas Corporation Commission

Information Request

		Request No: 8
Company Name	MID-KANSAS ELECTRIC COMPANY, LLC	MKEE
Docket Number	10-MKEE-439-RTS	
Request Date	December 13, 2010	
Date Information Needed	December 27, 2010	
RE: Deferred Expenses		
Please Provide the Follow	ring:	
Please provide a list of a recorded in, the annual a	Il deferrals the company presently has recorded on its books, the mount of amortization related to each deferral, the amount of excommission docket number allowing the recording and amort	ach deferral that is included in the
Submitted By Justin Grad	у .	•
Submitted To All Applica	unts	
Please see: <u>DR08 Def</u>	erred Debits and Credits.xls	
•		
	•	
If for some reason, the aborthose reasons.	ve information cannot be provided by the date requested, please	e provide a written explanation of
	Verification of Response	
complete and contain no m	aformation Request and answer(s) thereto and find answer(s) to aterial misrepresentations or omissions to the best of my knowly matter subsequently discovered which affects the accuracy of	ledge and belief; and I will disclose
	Signed:	

Date: __

DR8

Deferred Debits and Credits as of 12/31/2009

Per Note (5) of Wheatland's 2009 Audit Report:

Deferred Debits:

Deterred Debits:	Total	Wheatland West	Wireless Division	Water Division	Wheatland East
Bond Issue Costs	304,316.57			304,316.57	
Loan Acquisition Fee (a)	638,696.20				638,696.20
Prepaid Employee Benefits (b)	837,661.52	837,661.52			
Total	1,780,674.29	837,661.52	-	304,316.57	638,696.20

- (a) The loan acquisition fee is currently being written off over 15 years at \$3,548.31 per month.
- (b) Key Man Benefits which are written off in the amount of \$14,355.14 monthly to account 426.20. This plan was initiated in 1987, at which time there was only the native electric corporation, now known as Wheatland Electric West. This is currently being written off in a ratio 70% to the west and 30% to the East.

Per Note (9) of Wheatland's 2009 Audit Report:

Deferred Credits:

Deletted Ofedits.	Total	Wheatland West	Wireless Division	Water Division	Wheatland East
Customer Energy Prepayments (b)	387,749.35	387,749.35		-	-
Aquila Transaction Fee	114,121.80	-	-	-	114,121.80
Advances for Construction	97,695.45	-	-	-	97,695.45
Total	599,566.60	387,749.35	-	-	211,817.25

(b) This amount is an auditor's reclassification as of 12/31/09 of credit balances from account 142.10.

Kansas Corporation Commission

Information Request

Request No: Company Name MID-KANSAS ELECTRIC COMPANY, LLC **MKEE** Docket Number 10-MKEE-439-RTS Request Date December 13, 2010 Date Information Needed December 27, 2010 RE: Capitalization Policy Please Provide the Following: The Applicant's most recent Capitalization Policy. Submitted By Justin Grady Submitted To All Applicants Wheatland Electric Cooperative capitalizes asset costs in excess of \$1,000. This does not include maintenance items. Joel Bryan If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons. Verification of Response 1 have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief, and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Kansas Corporation Commission Information Request

MID-KANSAS ELECTRIC COMPANY, LLC

Company Name

Request No: 38

MKEE

Docket Number	10-MKEE-439-RTS
Request Date	December 13, 2010
Date Information Needed	December 27, 2010
RE: Lobbying	
Please Provide the Follow	ving:
A detailed listing of all le test year cost of service.	egislative advocacy (lobbying), political contributions or organization's expenses included in the For each item listed, please indicate the name of the recipient, a brief description of the services id, the date paid, and the account to which the payment was recorded.
Submitted By Justin Grad	l y
Submitted To All Applica	ants
Not applicable.	
Joel Bryan	
If for some reason, the above those reasons.	ve information cannot be provided by the date requested, please provide a written explanation of
	Verification of Response
I have read the foregoing In complete	information Request and answer(s) thereto and find answer(s) to be true, accurate, full and
and contain no material mis	srepresentations or omissions to the best of my knowledge and belief; and I will disclose to the ter subsequently discovered which affects the accuracy or completeness of the answer(s) to this
	Signed:
	Data

Kansas Corporation Commission

Information Request

Request No:	39

Company Name

MID-KANSAS ELECTRIC COMPANY, LLC

MKEE

Docket Number

10-MKEE-439-RTS

Request Date

December 13, 2010

Date Information Needed December 27, 2010

RE: Lobbying

Please Provide the Following:

Please provide information from the AGA/EEI (or any similar organization) showing the percentage of dues that is classified as legislative advocacy.

Submitted By Justin Grady

Submitted To All Applicants

The lobbying percentage for NRECA dues for 2009 was 24% (per Julia Hockett). The lobbying percentage for KEC dues for 2009 was 18.02% (per Doug Shepherd).

The above percentages relating to dues were provided by NRECA and KEC (our national and state industry associations, to whom we pay dues).

Joel Bryan 2010-12-10

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete

and contain no material misrepresentations or omissions to the best of my knowledge and belief, and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _	 	 	
Date:			

Kansas Corporation CommissionInformation Request

		Request No: 66	
Company Name	MID-KANSAS ELECTRIC COMPANY, LLC	MKEE	
Docket Number	11-MKEE-439-RTS		
Request Date	February 4, 2011		
Date Information Needed	February 15, 2011		
RE: Energy, Demand, Rev	venues for 2010		
Please Provide the Follow	ing:		
	heet similar to Workpaper WH-B, for each month in 2010. The lergy sales, billing demand, and revenue for each class of custo		
Submitted By Justin Grad	y ·		
Submitted To Rick Rich!	Macke	•	
Please see <u>WP-</u>	B1-ptBillHist 2009-2010 Summary - Weci East xlsb		
		-	
		,	
If for some reason, the abothose reasons.	we information cannot be provided by the date requested, please	provide a written explanatio	n of
	Verification of Response		
and contain no material mi	information Request and answer(s) thereto and find answer(s) to srepresentations or omissions to the best of my knowledge and the subsequently discovered which affects the accuracy or compared to the state of the accuracy of the subsequently discovered which affects the accuracy or compared to the state of the state	belief; and I will disclose to t	he
		•	

Date:



101 Main Street ~ P.O. Box 230 ~ Scott City, Kansas 67871-0230 ~ Tel. 620.872.5885 ~ Fax 620.872.7170 ~ www.weci.net

BIII History - dbo.tbBLHist - 2Yrs Ended to Date 2010-12-31

UserName.. Stacy Stevens ftp://192.168.0.15/pse/cost of service 2009/_data request kcc/05 2011-02-04/dr66 energy demand revenues for 2010/[wp-b1-ptbillhist 2009-2010 QueryTime., 0:04:19

cName Electric East fDescription (All)

BILGLNO (Multiple Items) fType (All)

fSeason (All) BILYYMM (Ail) Updated,..... 2/9/2011 9:27

Records..... 5,046 Fields..... 46

Version 2010.08.31

Note: Service count is now only for 'metered services'

					Q BILRATE	CHGDESC		Data							cents per
Years	GLDate	fTariff	BILCLASS	BILSSEQ			BILBLKCHG	Avg		Meters in	kWh per	ĸw	kWh		
								Consumers	Services	Rate Block	service	Used	Used	Revenue	kWh
2009				a k		ž,		15,892	190,709	204,063	1,299	463,481	247,671,917	21,813,729.15	8,808
et de la companya de	Jan							1,328	15,939	17,362	1,231	32,538	19,623,002	1,678,274.96	8.553
	Feb			~ 2				1,324	15,882	17,152	1,115	34,498	17,712,622	1,431,419,74	8.081
	Mar							1,323	15,875	17,105	1,154	35,725	18,321,964	1,502,168.73	8.199
	Apr	The second secon			and the second second second second	1.3	the wife	1,316	15,792	16,903	1,120	37,187	17,686,140	1,426,651.11	8,066
	May	CONTRACTOR OF THE CONTRACTOR	man recognition and a second					1.336	16,035	17,054	1,194	39,474	19,146,370	1,512,690.47	7.901
2	Jun					o a capo compresa de casa de la compresa del compresa de la compresa del compresa de la compresa del la compresa del la compresa del la compresa de la compresa del la compresa de la compresa della compresa della comp		1,325	15,894	16,809	1,626	43,722	25,635,918	2,297,846,62	8.894
and the second second	Jul	a managana ang ang ang ang ang ang ang ang	a i Marie Mily di na anche proprie Suma Coma a gibita						15,884	16,807	1,742	44,071	27,672,890	2,627,545,60	9,495
A construction of the con-	Aug	Appropriate the property of the second secon	amming of dimension was	energy among a magnetic mag		Salar Aller	1,600	1,326	15,914	18,841	1,550	41,951	24,662,708	2,380,871.67	9.654
agentine is privately as a single graphic	Sep	 Politicione des conférencios de la disponible de 	Konstoliko Tr 1 sud					1 324	15,882	16,774	1,178	39,775	18,714,359	1,840,275,78	Black British All Control
**	Oct	L. S.						1,321	15,867	16,986	1,111	35,296	17,621,628	1,614,078.46	9,160
detur especial in Yours	Man							1,322	15,864	16,977	1,088	34,516	17,252,361	1,551,435,63	8.993
2 1 2 mmore	Dec	Alima a series a series	1.2-1.2	persons and section and sections and sections are sections as the section of the section and sections are sections as the section of the sect	The last	CIAYPE		1,324	15,891	17,293	1,474	34,727	23,421,955	1,950,470.38	8.328
		alternative states	to it is to represent the following	HERE MADE AN COMMON OF	and a state of the	4		1.50	i i i i i i i i i i i i i i i i i i i		v v.a.r. I-adelications		on on our good him warmen ing \$100 hans		Age - consistence action
010	sample of the	or province alternation to the con-	The state of the same	n t Age 1 22 in the desired.	The second	Sellent Law Person was	All the Market Services	15,902	190,823	204,449	1,410	465,856	269,118,595	28,531,653.29	9,487
*****	Jan					- 14 14 14		1,326	15,911	17,241	1,289	34,671	20,502,150	1,915,755,67	9,344
ipa	Feb	Jacking Sealing Comment			State of the section	7 da 4		1,326	15,916	17,229	1,212	33,907	19,264,452	1,675,907.43	8.690
	Mar	The second of th			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31. 6-1/		1,327	15,926	17,108	1,184	34,229	18,848,827	1,644,148.02	8.723
1 22 2	Apr			7.1				1,322	15,865	16,939	1,087,	36,482	17,246,389	1,451,895.75	8,419
	Mav							1,324	15,886	17,052	1,185	40,033	18,817,762	1,548.303.73	8.228
TO THE SHAPE TO THE THE	Jun	To the same of the		distinct includes		Sales	, , , , , , , , , , , , , , , , , , ,	1,326	15,906	16,864	1,776	44,241	28,247,427	3,054,537.88	10,814
Maria de la compansión de la germana de la	Jul	CONTRACTOR A CONTRACTOR OF THE CONTRACTOR OF THE				and the second of the second o	The same of the sa	1,324	15,893	16,887	2,040	44,147	32,415,459	3,427,796,74	10.575
a decreased metabolic	Aug	Shares and the same state of the same	2 5					1,328	15,934	16,930	1,980	46,995	30,758,810	3,290,025,27	10.696
- Capricult maryers	Sep	and have me in this back to the house	- 11 artis to accommonate	. Alasti 10 800 o- 000000	MOLE AND L. Sp. A. V. 14 .	Commence of the control of the contr	minorate my tring	1,326	15,909	16,854	1,472	43,360	23,418,029	2,364,168.83	10.096
The second second second	Oct	The second secon	Promise Francisco	is may assert the said		and the second	Secretary of the second	1,322	15,861	16,977	1,160	38.626	18,397,693	1,644,846.03	8.941
fin ov investment of a 1 m	Nov	41.5 pt 10 9 5 dec 14	normal or 24 hours on	a secondos	THE RESIDENCE OF THE PROPERTY AND ADDRESS.	epoternan centre oppo	Not as the original o	1,326	15,916	17,103	1,182	35,183	18,813,379	1,581,601.58	8,407
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Updated..... 2/9/2011 9:27

Bill History - dbo.tbBLHist - 2Yrs Ended to Date 2010-12-31

UserName.. Stacy Stevens

flp://192.168.0.15/pse/cost of service 2009/_data request kcc/05 2011-02-04/dr66 energy demand revenues for 2010/[wp-b1-ptbillhist 2009-2010 s QueryTime... 0:04:19

cName Electric East (All)

BILGLNO (Multiple Items) fType (All)

fSeason (All) BILYYMM (All)

Records..... 5,046 Fields 46

Version 2010,08.31 Note: Service count is now only for 'metered services'

Descriptio	n (All)		-	flype	(Ali)	_	BILYYMM	(AB)	-		Fields	46				
Years	(Tariff		GLData .	BILCLÄSS	BILSSEQ	BILRATE	CHODESC	BILBLICHG	Data Avg Consumers	Services	Meters in Rate Block	kWh per service	KW Used	kWh Used	Revenue	cents per kWh
2000			fize			1 777		1 In 18	15,892	190,709	204,063		463,441	247,671,917	21,813,729.16	
2010	28.		gamen and a	Trif		140			15,902	190,823	204,449	1,410	485,066	269,118,595	25,531,853.29	9.487
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	and message	n juganen jaran	Feb	nersely prominge	COO OBOURNAL OF	ili m modili radio pianaci.	process and the second	:: The state of th		Congression April 18, representation	27	367		9,917	1,688.67	17.028
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	ting prom		Apr		emperature on an	gina and		· · · · · · · · · · · · · · · · · · ·		23 25	23 25	22 27	· · · · · · · · · · · · · · · · · · ·	505 672	83.62	16,598
comment is a	·	والمستعلب	May Jun	· La La Serie Commence (Co.)	and a first series	Si in all records and the	Bullian Some	LEXELEPTIS SCHOOL .		24	24	47			110.44	16.435
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od i semina i	*	e managed in the company	Oct	ente provincios escolos de la Punte e	the couplines of a confidence of	andronifather 1000	er pod signamo territo	Radion in manual Guardina in	2	25	25	50		1,238	211.90	17.116
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N - 1.0 - 3	,		ariandhan mada			Tyll.	J. F. (5) (2)		7.00 miles 200 m	[4]	· · · · · · · · · · · · · · · · · · ·	Tak?	Total Care		Commence of the Commence of th	
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			Feb			A A CONTRACT CONTRACT		0.000.00 brown - 10.000.000.00		8	7	3,172	1 Marie	25,376	1,952,22	7.693
			Mac			Market and the	T ATTEND TO A	and the second second		8,	7	3,172	4 - 2 -	25,376	1,952.22	7.693
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		e afronta de como e a	May	22 AL V SEW S				Little Holsen	1 1	<u>.</u>		3,172	de la companya de la companya.	25,376	1,802,39	7.103
			Jun					المساجهون المساجية	1	. 8	.7 	3,172	St. Seen grand	25,376	1,951,99	7.692
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	· · · · · ·	فسد بالكت	Jan. Feb	. material conservation	. 1844, 251 V (C	The	Calline of Lone	1945 stilleratilianense ese 🚅 e til	92 93	1,117	2,993	6,580	27,417	7,349,401	690,358,21	8.033
construction and the	یر سد وق	NAG ME 11 1	Mar	Abrahaman sama	****	· · · · · · · · · · · · · · · · · · ·		ere, Sensey - Learn Agentiere ingenere in	92	1,108	2,959	8,922	27,720	k 🖟 o Terreto consekti mila Generalem conservano	612,934,64	7.992
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			May	v	and the same of the same of	granden w	100	Secretary of the second	93		3,099	7,410	33,785	8,291,653	630,481.53	7.604
o name e"			Jun	Saltanar or er	and the second second		e da deser e a cost	an argumenta dans or a con-	94	1,123	3,149	9,843	38,085	11,053,812	1,288,159,99	11.654
og ogset		and and and a	1th	يام ووسون سخ الدم آق الو آت	remain district conserva-	The state of the s	S	P N ST	3 94		3,176	10,463	38,247		1,204,083.09	10.175
	na w v v v	-, *,	Aug	and the Market Strategy	es i Malifordi e in Americano	en - Cal Belle, Ober 1996 och med	yayayada di kanii dibiga 194 a sa	er en ar medi cinductor ar archivere	95	market and a sea property by a professional of	3,176	10,465	40,250	Principal and the second secon	1,229,835,34	10.363
		- 1177 - S	Sep	· America Commercia	The second		11.製护		95		3,148	8,927	37,421	10,141,629	983,651.59	9.699
en na he Austria	#1 + 2 + 1 + 1 + 1 + 1 + 1	m ettelle um ema	Oct	Contract and September 1999 1999	reservable de la completación de l'orde	State and a substitution of the Proceeding	e war war an all docales	LOW THE PROPERTY OF THE PARTY OF THE	95	WALL TO THE WALL STREET	3,090	7,582	33,038		709,062.35	
			Nov		and the second	The state of			95	1,139	3,038	7.047	29,248		619,150.35	
200 mars			Dec	The state of the same of the s			the real officer administration for the		95	1,140	3,049	7,437	28,894	8,478,475	678,510.66	
efumos control	Separate and a second	Estate		4			a commence with	December 200		J. S				in the second se	控制的	
	04-GS	S			Acceptance of process from the	type and the second		a specimen se dable - de la la com	1,861	22,586	22,566		وران الفانسية الأوروعية مع	10,149,393	986,250.02	9,806
			Jan	–					157	1,879	1,879	621		978,067	94,685.19	9,681

									Dat									
Years	(Tariff	GLDate	BILCLASS	BILSSEQ	BILRAT	TE CHO	BDESC	BILBLKCHG		Avg	Services	Meters		kWh per	KW	kWh	Revenue	cents per
010	04-G\$S	Feb	Commence of the Company	CR / * * * * * * * * * * * * * * * * * *	er i samment see	An an annual series	100 Fabrican 16	of an annual experience of the second		neulintars 157	1,888	Rate BI	96 K 188	service 463	Used	Used 874,652	NAME OF THE PARTY	kWh 9.158
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w.i-reac.	Stand on Hole Sections	Apr	Amerika cellonia		taken william the control	Minally To To associate	ina Campaini	and a second second of the second	Sign Mills San Sagaryani	157	1,879		79	350		657,832	61,973.34	9.421
	a distance de la constance de	May	and the second s				4 4 4 4			157	1,887		87	369	L sp	696,308	63,448,99	9.132
Newsygotype in the same is of	to commence or constant	Jun	an a management of the contract	***************************************	40 11 11 1	4	• **	Lander Non- Engineer value	TOTAL BOTTOM TO THE TOTAL TOTAL TO THE TOTAL TOTAL TO THE	157	1,883	. 11	83	487	parameter specific	917,216	94,282,86	10.279
	A Secretarian Secr	Jul.		Land L				في بي. إلان تعديد حسن ساد مديد	i ilikuwikeny	156	1,876		76	541		1.015 579	108,497.34	10 683
marka seria esper-	ger information	Aug	- many construction of the second	OH, 100 - 1, 51	er gan eges	grangan man	ampulation	morphon company these		157	1,883	ATTE STORECT OF THE	83	554		1,043,873	111,847.74	10,715
- Service Committee Committee	erestratus de la companya de la comp	Sep Oct	est tomorrows or the	in an and	and the same of the same	an a said and a	تثلفن	kanta		157 156	1,882 1,876		382	437	-	822,780	AND THE PROPERTY OF THE PROPERTY OF THE PARTY OF THE PART	10.383
*779	Salahaman Salah sarah	Nov	egrania a destrutence francesco		7.5 Sept. 250		8 VITTE			157	1,884		170 184	363 367		681,741 728,643	67,099,58 57,969,61	9,842 9,328
Land De diffe	ina na kanana a Lidhida a ka ma	Dec	na romentamentalist (Sect.		adadi, Kalandia	A Saldi Later	Maria and	marian amin'ny fivondronan'i Marian	the and byon	155	1,865		65	499		930,837	84,920,08	9.123
子法 海	a a ministra da da com comunica		· construction of the cons	and the sample	A G. a	neg en e	ennes e e e La la	Latings.	an malanen M					econo com Kudidana	Company of the State of the Sta	505,00		
and the second second	04-INT	entically interested for the second second	n ra was with the state of the state o	See See See Constitute of the See See See See See See See See See S	The an extraordynamics of	. *	office son. Item.	AND AND A SECURITION OF THE PARTY OF THE PAR		2	28		84	462,070	45,231	12,937,968	1,004,505.90	7.764
a programa	W.	Jan			Allen and the second		or comments of			. 0	2		6,	410,884	3,803	821,767	56 134.31	8.291
C Make a such	on the same and	Feb	ennan a se sie sie sie se	ugo kay kayakka				energy and industry as an ex-		1	6		18	165,533	3,698	993,196	75,176.19	7.569
1.5.		Mer	·		To French	Lamina Star	di Na a paragoni Salam ne	to the state of th	ة 1. پيستمچينية	0	. 2	A CONTRACTOR OF THE PARTY OF TH	6	567,604	3,736	1,135,208	80,765.75	Charles of the state of the sta
grand garage righ	- Anti-	Apr	er seranger er e	make a ta distribuni	egysterovi asi	grapherical Const.	and the same of the		ing Section 1995. The Section of Section 1995.	0	:2		6	555,035	3,875	1,110,070	75,228.16	6.777
- And Balletin	a to come de la come de la	May	and dismodulish contact		San artis e de					<u>0</u>	2		6	525,022	3,666	1,050,043	69,613.42	Springer and reserved to proper probable
- gayanga	T	Jun Jul	minimum and	Green and the same	end and decomposition of			Bahasarte		0	2		6	511,418 557,903	4,001 3,711	1,022,835 - 1,115,806	75,846.57 101,524.72	7.415 9.099
- who carries	rate to 1922 and the commence and	Aug	أتأبد والخيثة فللمتدارس	With an area and	maltime with m	erena al alta		Production (Company)		0	2	d consistence	6	620,157	3,593		110,665.71	
1	a come an equipment and the	Sep	a decisionere e e e e e e e e e e e e e e e e e e	To the	gge on works in the SE			1-14-14-14	- 一大領	0	2	dom Alice at J. Head P	6	535,926	3,955	1,071,852	91,008.53	8.552
material contract contracts		Oct	Mary and Mary 100 of the same		page of regions of raph op-	The second second		May 1200000 Time the children	r and the same of	0	2	GIL	6	619,609	3,753	1,239,218	103,977,38	8.391
a verse in the	and the second	Nov	and the second of the second	And the second second second	m. San age	and the second s	Programme and and			. 0	2		. 6	581,964	3,717	1,163,927	78,978,52	6,786
engelete i je mjega	en i men saanjalijejes e i	Dec	· 20110-00-00-00-00-00-00-00-00-00-00-00-00		1 mary 11 , 12 for 1	- m	OF 10 / 11 /4 1	· month, that are prompte provided	anguyaine.e	0	2	. 16 5	6	486,866	3,723	973,732	72,928,64	7.489
	and the state of the	and the same	2000	. A de la companya della companya della companya de la companya della companya de		5.31.271.13	grada - Karakanyan	ن قالانت حسب	igrichtlijker Nacio Croby grand		A. A. Sandar			hara i.		lika Mailik		Litte
and the same	04-IP-I	Mark Company Company of the	im mga imi	Magdar Mye - carper c	-	rigg opinions	darin homeone	encommunication of the state of	magain.	. 19	223	was which	223	2,444	Harmy J. L.	544,912	the book over the same search desire yeller, 7 the	12.886
· marine marine,	t a tha saite this	Jan Feb	na den assertan	Charles and Section		n hill manner i	eliano e e e e e e e e e e e e e e e e e e e	and the second		2 2	18. 18	to our	18 18	33 29		602 518	66.27 56.51	11,006
	Ç. 16, 4	Mer		**** ** ** ** ** ** ** ** ** ** ** ** *	Arraginate production		Jan 11 11 11	on commence of the	ggyh s	2	18		18	29 38		594	10,952 12	1,843.791
andre and American	برسالة تعمضها والمناه أنودات	Apr	- Alberton with the -		or in white	i aliterati e e ilin	. in the second second	and the second	and problem in the second	- E	18	1 Marie	18	245	Maria Maria	4,408	5,725,67	129,893
n a make a possible of		May		Appendix and	FITT	A francis	property of the second	and the same and the	ang ayan name.	2	18	Land of	18	547		9,853	5,025.64	61.155
	The state of the s	Jun	Target of the last of the last			and the second s				2	. 19	4	19	3,855		73,254	10,031.34	13.694
		Jul	S. Company	Anna dan Mari		entre en el tario	- un Saacons	ے الانتشا	same canners	2	19		19	10,569	generallein reconsta	200,814	17,021.12	8.476
competence	· · · · · · · · · · · · · · · · · · ·	Aug	permay in	commence or some	Commercial Confession	gangara ayas as as as	aya aya a	······································	nameny - w	2	19	A September 192	19	8,077	and the second	153,459	13,124.98	8.553
on a probability of	and the second of	Sep	in the second of the second	a had maden		and a second	and the same	in and the same	ar in land	2	19		19	3,073	<u> </u>	58,378	4,538.54	por min sich - 'a su un cresto
	ma iki kimeningia	Oct	and a management	Managara yandari di dis	en service and service	romania de marrona de s	g	· · · · · · · · · · · · · · · · · · ·		2	19 19		19 19	1,521 702	and philosome was	28,893 13,329	1,827.80 794.51	6.326 5.961
and the same of	e endrammidada	Nov Dec	italia oddolin	Simonomo co espera	أنحد فخيست عليبوت	والسلال مالكسا	viin	. I Lace and a second	dyn	2	19	- 40	19	43		810	51.30	6.333
				h n new man			557	a naver a annue menjeraja parties. V SS	10 T	Angelijegepromager om	An erro Allin		Williams	A		1		
** Nelkara na aural nimenna	04-15	acemento a consulta de la Consulta d	er i (80 maria anno mario	parce of alternation	- protection of the second	to reside to a service of Alexander	for retinal a suct.	a demonstration on a set of the set	ne ne cica de deserva	5	58	ment of the second	74	72,497	10,573	4,204,800	328,408.75	7.810
	5 %	Jan		All one are a television			Sign		College	gai G Pag	6		18	76,012	1,137	456,072	38,673.41	8.041
*pMonager is resp		Feb		*41.5 (SOP * 1.5)			The section of	papertier were es a		7 € 1 4	6	ng nganan saka Nganan sakas ka	18	69,716	1,167	418,296	31,442.70	7.517
بعقريت للمعاس	and the second	Mar		grafia Lagranda di Lagrada			and the same	And the second second	Siya Bu		. 6		18	79,784	1,219	478,704	35,098,32	7,332
~p~, ****		Apr	er englere ne	are period proper			t and a design	angelyke by an in	· · · · · · · · · · · · · · · · · · ·		. 6	gan darence as a co	18	83,084	1,261	498,504	34,325,65	6.886
. Same		May	water and the second	The Same of Same	سيناه تعاسي	ليتألف الكال	and some	والمستحدد	and in the		. 6	ļ	18	88,260	1,273	517,560	34,510.65	6.668
renge s	ghi matakata maga	Jun Jul	and the second of the second of	a commence and com	and had rule	Maria Marko - Miggi 1911	Compression of		والأستان	0	BERTH OF	-	12 12	67,080 70,632	672 673	268,320 282,528	24,493,41 27,143/90	9.128 9.608
	d	Aug	with autotalians		and the state of t	and the second	and Same	- D - Sec	:		### ### 4	f	12	68,712	649	274.848	26,537,96	9.656
. j 1. aji	The state of	Sep	and and the second	en expension sign overgrey year		gagnitorania in espera. En	· research Colonia	1.256	more a deligi	eresimo destribue comingi	4	i	12	68,628	668	Markey Control and the Art School Co. 19	24,510,74	8.929
same sall to come	at treat to make the	Oct	r - s tax, som av littleteller og så l	tamen a Saltani	and the second	San terroria de de la Cara	, descriptions	and the second second	***	0			12	66,978	641		19,584,61	7.310
and the order property of	1 76 7	Nov	La L	ger van die der Germanner of		2	The second			Ö	4		12	57,108	622	228,432	18,437,77	7.198
nghisanto a la mari	and the second s	Dec			in and the second second	nga kapanin dalah da nganggan	and the second section is a second	in the second second of the second se		0	4		12	59,778	592	239,112	17,649.63	7.381
edial water	and the second second			Europe	18	Lile of S	* 11 m ·	The same at the same			dimer manifest	و و المالية ل		± .5%		1	talaga in	
·	94-M-I	a aggains	er week against the the	engry kyr i en		ones, essential designation	e Marine			. 34	411		411	297	g arlik (sehari) ann	121,946	13,600,58	11.153
د. تالنسان مدر قدر س	La mara de la compania del la compania de la compan	dan	- Literan	all the law.	or marganization	and salah	weeth despited	1 78 h	Kirk		ment and the second second second second	The same of the same of the same	33	6 5		1,822	469.46	25,7 9 6
	row sayager	Feb Mar	and a spage of the second	en egge star - 1 och 1 o	man see	erren erren erren. Samme	575 <u>8</u> 3	a summanus	e san ang kanal Kabupatèn	3			33 33	59 85		1,955 2,808	464.86 522.91	23.778 18,622
							. 63.	min en Ekstud			33	Ober minimum	33		Joseph State	2,000	325,81	10,044

							Data								
ars (Tariff	Gt.Date	BILCLASS B	LSSEQ	BILRATE	CHODESC	BILBUKCH		Avg sumers	Services	Meters in Rate Block	kWh per service	KW Used	kWh Used	Revenue	cents per kWh
16 O4-M4	Mey		mangan m					3	34	34	374	10000	12,710	1,130,33	8,893
edi yadayananda masasara ya sata iyo saasaa sa saatay saasaa saasa bala bala a	Jun	a kan manamatan	derected and traders are a sufficient	gen prome conceptions	company of after a second	and the second	and the same of	. 3	34	. 34	742		25,241	2522.85	9.995
	July Aug	talka saa tint	45.J. a.B.41.	is Sagar nan managan da kana.	an consumation describe	a atama and a state of the stat	av on a ve o ward) 3 3	34 35	34 35	392 370		18,331 12,934	1,674.75 1,557.53	11.813 12.042
	Sep	ie de l'ital		e de la companya de La companya de la companya de l				3	36	36 36	303		10,915	1,271.58	11.050
	Oct Nov		· · · · · · · · · · · · · · · · · · ·	57.387.57. TI		Anna Carrier Anna Carrier		. 3 3	35 35	35 35	327 293			1,140,99	9.958
	Dec		an in the state of the same of	an and the same	and the second second	All من النب الله الله	البوروم معتشاة	a	35	35	281		10,275 9,826	1,021,69	9.940 10.47
	. Market L		later America de America	named and a second		7.165.3	2000	dan dan		rayun gama ariginadili dilikanin		196			
04-O3L-V-I	Jen	granica and say	a service and	content to both to the sales of the	a government	**************************************	وأسماء المساسات المسا	34 3	408 34	372 31	1,551 1,551		632,816 52,728	105,195,67 9,125,65	16.62 17.30
e version and service to the community of subsequent	Feb	de mariena	to Combania Association	r understand volk eine der	ari, amanan kanan dalam da		er e albata da jegir je La da	3	34	31	1,551		52,728	8,734.73	16.56
a and and the Commence	Маг			not appeared to the second	and the control of the control of		and the particular		34	31	1,561		52,728	8,735.56	16.56
and the second	Apr May	man or was a super	manner tyres	and the second	Ave. do in the area of the second	· PER	arama a Alagha	3	34 34	31 31	1,551 1,651		52,728 52,728	6,502,89 8,417,09	16.12 15.95
anner de la casa e de Maria de La casa.	Jun	S. Santanovaran akada	Committee Committee	of a service to a desired	CONTRACTOR OFFI	Andrew State of the State of th	Committee Services	3	34	31	1,551		52,728	8,727,43	16.55
	<u> </u>	r Nelsan i manasi	ation in the	constant of the service	فأستفيا أأرب	6.4598 /c		3	34	31	1,551		52,728	9,049.67	17,16
	Aug Sep		8			Jeva-		3	34 34	31 31	1,551 1,551		52,728 52,728 (9,086,71 8,661,13	17.23 16.42
and and the secondary and an experience of the secondary and the s	Oct	ing page and the second	1900 en eus et spinner, et geme	and the second				3	34	31	1,551		52,728	8,776,30	16.64
i de la companya de La companya de la co	Nov	44 13	Steder d. Act		المعادلة للساد			3 .			1,552	المنازية	52,758	8,590,72	16.26
	Dec	The real	H S W VEG	and a second	i an an an ann an an an an an an an an an			<u>.</u> 3	34		1,552		52,768	8,785,80	16.65
04-PAL-I	The second of the second with	FERRIS AND TO THE TOWN AND ADDRESS.	The Arman Makes in Albania.	Angenter a car are	en komze mili modensk mede finder. O mode – do zich modellij der gel	a distribution of the contract	and the parent state	644	7,725	2,673	97	The state of the s	745,476	110,317.97	14.79
on in the second	Jan	and the second	الكريس أأشر كالخماء	32	Francisco carra de a	e commission of the	romeran in a	54	650	224 225	96	- 10 m	62,316	9,651,62	154
make a second product of the second	Feb Mar	ware to the	10.	7857 S	and the first of the second	1911 (MINISTER AND		54 54	650 653	220 229	96 97	KW.	62,293 63,539	9,179,25 9,346,76	14.73 14.71
entre transportation of the second	Apr	ander conserves 250	, me nominal and manage and	a magazina o comprese	e anerg a service	errolly a papers. The cape servers. The cape of the c	go agus ann agus agus agus agus agus agus agus agus	54	651	223	97		63,262	9,039,67	14.28
was internal way	May	Sample of Same Same Same			o artimalkarmanaan	%°°,° anatan omenina	r 5% - 1	54	849	225	97 97	ا څونوند	83,116	8,919,27	(14.1)
The second second	Jun Jül		· .~~~~ ~ ~	TE ST		·		54 54	648 643	216 225	97		63,073 61,658	9,285,26 9,464,68	14.7;
to to the trap of the transition of the transition of the party of the transition of the party of the transition of the party of the transition of the trans	Aug	e anna se e de la compania. El alla se esta esta esta en la compania de la comp	ing nerveninger in addition	e and the common of the contract of the contra	romania e e e e e e e e e e e e e e e e e e e	termination of purpose and a second section of the section of the second section of the section of the second section of the	Markir Madacomer consul 	59	641	226	96		61,552	9,493,35	15.4
يستاه فسلك الماكيات بتأسيقات	Sep	to also of Park to the	om oom - A		- 1. A. A. A. A.	and the second	629 	. 53 co	635 636	213 222	1 96 96		61214	8,945,91	114.8
	Oct Nev		Cappening venue	King and a		The second	الموادد والمادي المادي الم المادي المادي	53 63	635	221	96		61,214 61,151	9,080,37 8,847.69	14.8
e en en en l'antresse de l'article de la collège de la La collège de la collège d	Dec	the forms of the second or the second	eren al la laboritación esta como	ender enthissenten allet Reprint	e na en	e en	a alban med menge s	53	634	224	96		81,088	9,064,15	14.8
04-PAL-SL-I			makes to the Section	Come of money (2)		. Americania	Series in the	976	11,706	3,583	80	one of the contract of the con	931,552	175,431,15	18.8
	Jan	Announcement of the second		and announced the second	581	a de X		85	958	289	\widetilde{n}		73,506	14,457,70	19.6
s Scann Scanners - School or	Feb	and the second		z 1 4 % (46)		and the same		80	963	293	79	amaran de Secon	76,386	14,365,35	18.80
. Same and the second section is	Mer	e like moore is also rest	i wasanin m	to when the contract of	one and a limit	All and Marie		81 81	974 968	307 300	779 80		77,390 77,490	14,844,29 14,152,31	19:11 18:20
Marie and the second of the second	May	endiment in a side		and grant a committee of			aan saa qoydiishaysii aa aa aa aa aa aa aa aa aa aa	81	972	295	80	annon allen hapet	77,470	14,035.48	18.1
	Jun			TOMBAR 4. "	error	- Court Street Backer		. 81	970	292			77,550	14,510.71	18,7
and the second second second second	Aug	ar parta Marian in assert su a	inima, in disease	in the same of the	alaman lagar roma	material Books	and the file	81 81	971 976	297 303	80			14,952,75 16,186,75	19.29 19.3
	Sep		and the second s		Cittalianista in co			82	983	296	80		78,770	14,632.37	18.5
الم المستور والمستعدد المستعدد	Oct	ena semiliri ma en		erica and in the second	de (militarian em	on or a series of the	gyone de al-	82	987	303	80 80			14,828.70	18.7
e anna termina de la descripción de la composição de la composição de la composição de la composição de la comp	Nov	t organization of distributions	Material control of the control of the	in our grown of the	in the second	Between Sugar parties	Araba ad ann	63 63	991 993	302 306	80 80	ggilde gardinalde George	78,970 79,310	14,553.33 14,911.34	18.40 18.80
		Ser to see	W. Carl				magama pakasakon Kaliferio Liferia oldakonako		lander and and						orania, in the light
04-Rider No1	eder im indiatelikkerminelbetanner et ei ei	and the state of t	marine Takerus d	rogressor stations		ognosogossomano men	mano pangos ngga na Tibira	48	578	940	7,557	14,398	4,368,232	388,589.05	8.4
	Jen Feb	and the same of th	e was a disable of a single	Film In				4	49 48	80 78	9,877 8,761	1,469 1,349	483,966 420,510	37,927.40 30,190,98	7.8 7.11
e germania e e e e e e e e e e e e e e e e e e e	Mar			The first of the second	to make the second seco			4	48	78	7,257	1,295	348,336	25,894,00	7.4
The second secon	Apr		· · · · · · · · · · · · · · · · · · ·	on a market from more of		e en	agent an entire and	4	. 48	78 79	5,222	1,002	250,666	18,007,40	7.18
	May Jun	an and the second	n omano de la co		inda in			4	48 48	78 78	5,856 8,426	1,044 1,221	281,071 404,452	19,310,38 40,393,09	6.87 9.98
The second secon	or Jul	erije in SED on o		a seguence	X.	ر میرید است. روز در این			48	78	9,445	1,253	453,342	47,161.94	10.40

Years	fTariff.	GLDate	BILCLASS	BILBBEQ	BILRATE	CHGDESC	BILBLKCHG	Data Avg	Service	Meters in		KW	kWh	Revenue	cents per
		en come ancora	or nation the second second		process a program of the commence	langer of the state of the stat	any amin'ny fivondronan'i Africk eo afisika a	Consume	rs	Rate Bloc		Used	Used		kWh
2010	04-Rider No1	Aug	ni wartin	Agree Section		etan ikis		in the factorian		8 76 8 76		1,203	445,367	Commence of the second	10.434
midden mantaine	errita de la companione	Sep Oct	Patter and the second	the sale and the sale of	in a second	a thail an deal air an air a	entidos cidades de esco.		and adaptive to an invested COSS	8 76 8 78		1,024 901	240,473	32,318,92 18,272.32	10.001 7.598
The second second		Nov	W. T.	Est de la			14776	will the	- a resigna - respectively	8 . 70	Discussion of the second	1,324	311,511	23,083.08	7,410
other and an arrangement of the	Francisco Maria	Dec		Maria de la compania del compania de la compania del la compania del compania de la compania de la compania de la compania del compania		L LLOS DECEMBER	Constraint for the state of the			9 90		1.911	405,389	28,558.89	7.291
			and the State of the same of the	and an endors the	K. J. T.	ing		e and a second	27. سفاط اروزو						4
m make make	04-RS		ng hair sheundersen en en gan s		erine impropries in	Constant Conference of the con-	mile contrate on the	11,0			ALL V AND AL AND SHAPE MAN		120,722,505	12,087,993.04	10.013
سيجر عاد اسألله	22. 3	feb	and the Area	Marian	ال تعديديد		12.8 Sharliffer of the con-		25 11,09 23 11,07				9,103,316 8,666,946	801,131.05	9,933 9,244
	Managaran da la care	Mer		212 2		The second secon			24 11,06).	7,832,951	738,996,56	9.400
a and a second	ven Den extra de de des	Apr	problém éta decorar.	agin erit der anne seile - ver	ette i i i i i i i i i i i i i i i i i i	and continues and see	A CONTRACTOR OF THE PROPERTY O		19 11,00				6,588,245	610,038.48	9.259
	X	May	Likek	zanadan barranan	to conservation and subsequent	2 4 105	1.1550		20 11,00				7,396,370	661,591,94	8 945
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Information Request.

	Kansas Corporation Commission Information Request	n
		Request No: 77
Company Name	MID-KANSAS ELECTRIC COMPANY, LLC	MKEE
Docket Number	11-MKEE-439-RTS	
Request Date	February 4, 2011	
Date Information Needed	February 15, 2011	·
RE: LT Interest Expense	for LAC	
Why does the Long-Terr	WH-5, Page 1 of 6, Local Access Charge Calculation. m Interest Expense amount used in calculation of the LA: (\$1,762,127 (Exhibit RJM-WH-2), Pg. 1 of 15) include	
Prepared by: Rich Macke		
Submitted By Justin Grady		
Submitted To Rick Macket	,	
If for some reason, the abo	ve information cannot be provided by the date requested	please provide a written explanation of
	Verification of Response	
complete and contain no material mi	nformation Request and answer(s) thereto and find answers representations or omissions to the best of my knowledge ter subsequently discovered which affects the accuracy of	ge and belief; and I will disclose to the

Date:

Information Request

Request No: 122

Company Name	MID-KANSAS ELECTRIC COMPANY, LLC	MKEE
Docket Number	11-MKEE-439-RTS	
Request Date	March 8, 2011	
Date Information Needed	March 16, 2011	
RE: Expense		
Please Provide the Follow	ving:	
	listing is an expense described "Club 1 Fitness" totaling \$6,542.00. Is this a mont o is eligible for the membership and how is eligibility deciphered?	hly fitness
Submitted By Andria Fin	ger	•
Submitted To Rich Mack	e e	
The \$6,542.00 is for	an entire year's memberships.	
The fitness club is a employee's spouse	vailable to employees working in Great Bend. The membership dues also and children.	include
Joel Bryan 2011-02-15		
		•
If for some reason, the abo	we information cannot be provided by the date requested, please provide a written	explanation of
	Verification of Response	
complete and contain no m	information Request and answer(s) thereto and find answer(s) to be true, accurate, the staterial misrepresentations or omissions to the best of my knowledge and belief; and my matter subsequently discovered which affects the accuracy or completeness of the state of	d I will disclose
	Signed:	

Information Request

Request No: 125

Company Name

MID-KANSAS ELECTRIC COMPANY, LLC

MKEE

Docket Number

11-MKEE-439-RTS

Request Date

March 8, 2011

Date Information Needed March 16, 2011

RE: Follow-Up to DR 32

Please Provide the Following:

Please provide a detailed discussion of the types of services provided and copies of all supporting documentation by the following vendors: Daffron & Associates, Inc. \$43,946.47 Lowe, David H. \$35,489.83 Newberry Family Auto \$28,208.43 Wallace, Brantley & Shirley \$18,319.92 Bonine, Dan R. \$13,875.30 Best Western Angus Inn \$7,517.33 Dell Marketing L.P. \$5,579,25 Harper Motel \$4,399.00 Joe'S Service \$4,111.13 Paper Graphics, Inc. \$3,844.70 Ricke'S Home Center Llc \$3,452.25 Kbuf Partneship \$1,000.00 At&T Advertising & Publishing \$888.14 D&M Carwash \$725.86 E.L.A. Inc \$247.50 West 10Th Liquor \$138.32 Buff Car Wash \$138.00

Submitted By Andria Finger

Submitted To Rich Macke

Please see ... DR125 Expense Discussion.xlsb

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief, and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed:			
Date:			

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Information Request

Request No: 154

Company Name

MID-KANSAS ELECTRIC COMPANY, LLC

MKEE

Docket Number

11-MKEE-439-RTS

Request Date

March 22, 2011

Date Information Needed March 31, 2011

RE: MDSC Ratios

Please Provide the Following:

In response to Staff Data Request No. 100, MKEC-Wheatland stated that Wheatland is required by its lender, the CFC, to meet a Modified Debt Service Coverage Ratio of 1.35, 2 out of every 3 years.

Please provide Wheatland's calculations of the MDSC ratio that will result from the proforma operating statements filed in this case, assuming Wheatland's entire revenue requirement increase is granted.

Submitted By Justin Grady

Submitted To Rich Macke

Using the pro forma operating statements filed in this case (as contained in Exhibit RJM-WH-7) the MDSC would calculate to 2.48 assuming the entire revenue requirement increase is granted.

Test Year MDSC At Full Increase Request

A Northwest Co. X Ma	(2)
Operating Margins	1,858,755
Plus:	
LT Interest Expense	1,680,854
Depreciation Expense	1,728,203
Non-Operating Interest Income	1,407
MDSC Margins	5,269,219

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed:	-
Date:	

Information Request

Request No: 155

Company Name

MID-KANSAS ELECTRIC COMPANY, LLC

MKEE

Docket Number

11-MKEE-439-RTS

Request Date

March 22, 2011

Date Information Needed March 31, 2011

RE: TIER vs DSC

Please Provide the Following:

Given that Wheatland's lender stipulates minimum MDSC ratios, why did MKEC-Wheatland calculate the requested rate increase based on a Times Interest Earned Ratio (TIER)?

Submitted By Justin Grady

Submitted To Rich Macke

One of the objectives of the application is to ensure that rates are financial adequate with respect to covering operating expenses and margin requirements. TIER is the measure that has been used to establish the margin requirements component. Regardless of what Wheatland's lender stipulates as a minimum, it is Wheatland's responsibility to bring the cooperative into sound financial standing for the ongoing benefit of its membership. This could realistically take the form of TIER, MDSC or perhaps Rate of Return.

In prior electric cooperative rate applications the KCC staff has often, if not always included a TIER calculation when evaluating the appropriate margin requirements for cooperatives.

Another reason TIER was used for the MKEC-Wheatland rate increase request is that it mirrors the approach taken in determining the rates for the other five MKEC divisional rates.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed:	 	
Date:		

Information Request

Request No: 156

Company Name

MID-KANSAS ELECTRIC COMPANY, LLC

MKEE

Docket Number

11-MKEE-439-RTS

Request Date

March 22, 2011

Date Information Needed March 31, 2011

RE: MDSC Ratios

Please Provide the Following:

The following is a definition of the modified debt service coverage ratio that was presented in the 09-MKEE-969-RTS rate case:

Debt Service Coverage Ratio: The ratio of 1) Net Income (after taxes and after eliminating any gain or loss on sale of assets or other extraordinary gain or loss), plus depreciation expense, amortization expense, and interest expense, minus non-cash patronage, and non-cash income from subsidiaries and/or joint ventures; to 2) all principal payments due within the period on all long-term debt plus interest expense.

Its this the same definition of MDSC that the CFC uses to determine if Wheatland is in compliance with its debt covenants? Please identify, by account, the total amount of non-cash patronage and non-cash income from subsidiaries and or joint ventures that Wheatland recorded during the year 2009, or that were included as adjustments to the test year in this rate case.

Submitted By Justin Grady

Submitted To Rich Macke

a. CFC's definition, which is essentially the same but from a somewhat different approach, is as follows:

"Debt Service Coverage ("DSC") Ratio" shall mean the ratio determined as follows: for any calendar year add (I) Operating Margins, (ii) Non-Operating Margins—Interest, (iii) Interest Expense, (iv) Depreciation and Amortization Expense, and (v) cash received in respect of generation and transmission and other capital credits, and divide the sum so obtained by the sum of all payments of Principal and Interest Expense required to be made during such calendar year; provided, however, that

b. This would be \$0.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed:	
Date:	

CERTIFICATE OF SERVICE

11-MKEE-439-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, electronic service, or hand-delivered this 21st day of April, 2011, to the following:

ANDREW SCHULTE, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD ROAD TOPEKA, KS 66604-4027

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