

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

Received  
on



**APR 20 2012**

by  
State Corporation Commission  
of Kansas

**In the Matter of the Application of )  
Mid-Kansas Electric Company, LLC for )  
Approval to Make Certain Changes in its )  
Charges for Electric Service in the )  
Geographic Service Territory Served by )  
Southern Pioneer Electric Company )**

**Docket No. 12-MKEE-380-RTS**

**DIRECT TESTIMONY  
PREPARED BY  
KRISTINA LUKE  
UTILITIES DIVISION  
KANSAS CORPORATION COMMISSION  
APRIL 20, 2012**

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

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

4  
5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as an  
7 Auditor.

8  
9 **Q. Would you please describe your educational background and business experience?**

10 A. I received a Bachelor's of Science in Business Administration with a major in Accounting  
11 from Kansas State University in May of 2010. I began employment with the  
12 Commission in my current capacity in September 2010.

13  
14 **Q. Have you ever testified before this Commission?**

15 A. Yes. I filed testimony in Mid-Kansas Electric Company, Midwest Energy, and Westar  
16 Energy rate cases, Docket Nos. 11-MKKEE-439-RTS, 11-MDWE-609-RTS, and 12-  
17 WSEE-112-RTS, respectively.

18  
19 **Q. What were your responsibilities in the review of Mid-Kansas Electric Company's**  
20 **(Applicant, Mid-Kansas or Southern Pioneer) electric rate case Application in**  
21 **Docket No. 12-MKKEE-380-RTS?**

22 A. My responsibilities were to analyze, audit, and review Southern Pioneer's rate case  
23 application. I also sponsor Staff's revenue requirement schedules. My duties were

1 carried out under the direction of the Managing Auditor, Laura Bowman, and the  
2 Director of Utilities, Jeff McClanahan.

3  
4 **Q. Please briefly describe the Staff schedules you are sponsoring in this docket.**

5 A. A brief description of Staff's schedules is as follows:

6 Rev Req—Lists the individual components of Staff's Pro Forma revenue requirement  
7 calculation for Southern Pioneer;

8 B-1— Test year Income Statement as adjusted by Southern Pioneer and Staff;

9 B-2—Lists individual Staff adjustments to Southern Pioneer's Pro Forma test  
10 year Income Statement; and

11 B-3—Explanation of Staff's adjustments to Income Statement  
12

13 **Q. What is the purpose of your testimony in this rate case?**

14 A. The purpose of my testimony is to explain and support three adjustments to the Income  
15 Statement (IS). Specifically, I am sponsoring the following Staff adjustments:

16 ***Income Statement (Operating Income Impact – Before Income Tax Calculations)***

17	Adjustment No. 1	Staff's Adjustment to Advertising	(\$11,238)
18	Adjustment No. 2	Staff's Adjustment to Payroll	(\$547,169)
19	Adjustment No. 3	Staff's Adjustment to Benefits	(\$223,924)

20  
21 **Q. Are you sponsoring any exhibits?**

22 A. A list of the exhibits I sponsor follows my testimony.  
23

**INCOME STATEMENT**

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**Q. Please continue by discussing Staff Adjustment No. 1 to the Income Statement.**

A. Staff Adjustment No. 1 (IS-1) decreases Southern Pioneer’s Operating and Maintenance Expense by \$11,238.<sup>1</sup> Staff’s adjustment eliminates advertising expenses included in Southern Pioneer’s test year operating expenses related to general, institutional, promotional, and image advertising. These advertising expenses do not benefit ratepayers, are not necessary to provide safe and reliable service, and are therefore improper to recover through rates.

**Q. Please continue by discussing Staff Adjustment No. 2 to the Income Statement.**

A. Staff Adjustment No. 2 (IS-2) decreases Southern Pioneer’s Operating and Maintenance Expense by \$547,169.<sup>2</sup> Staff’s adjustment:

- Updates Southern Pioneer’s payroll expense to include all employees employed by Southern Pioneer as of February 29, 2012;
- Reflects the payroll expenses associated with employees who have begun employment during the test year;
- Removes the payroll expenses associated with employees who have terminated employment during the test year;
- Reflects the most recent actual pay increases granted April 2011; and
- Normalizes overtime expenses.

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<sup>1</sup> See Exhibit KAL-1

<sup>2</sup> See Exhibit KAL-2

1 **Q. Please discuss each of the components that comprise Staff's adjustment to Southern**  
2 **Pioneer's payroll.**

3 A. Staff's adjustment is comprised of the following components:

4 Regular Pay

5 Staff computed Southern Pioneer's regular pay by calculating each individual  
6 employee's total annualized regular pay. Exhibit KAL-2A calculates Southern  
7 Pioneer's portion of payroll expense by reflecting the total number of positions  
8 filled as of February 29, 2012, and applying the actual, most current rates of  
9 wages per employee as of April 2011.<sup>3</sup> Staff's annualized regular pay is used to  
10 calculate Staff's total company annualized pay. Then Staff incorporated the  
11 overtime directly recorded to Southern Pioneer in the twelve months ending  
12 February 29, 2012 per employee to come up with its final total payroll expense  
13 calculation.<sup>4</sup>

14

15 Open and Unfilled Positions

16 Southern Pioneer included six positions in its pro forma payroll adjustment that  
17 have since been terminated along with five positions that have been added. Staff's  
18 alteration to account for terminated positions in its payroll calculations allows  
19 inclusion of salaries and wages of current employees allocated to Southern  
20 Pioneer and more accurately reflects the payroll expense of each employee's  
21 position on a going forward basis.

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<sup>3</sup> Per response to Staff Data Request No. 99, all annual increases in pay/salary are effective in April each year.

<sup>4</sup> See KAL-2A for detail

1            Functional Allocators

2            Staff utilized the same functional allocators as Southern Pioneer did in its pro  
3            forma salaries and wages adjustment. These expense allocators are based on its  
4            actual test year salaries and wages that were expensed, divided by total salaries  
5            and wages. These expense allocators are shown on Exhibit KAL-2B.

6  
7            **Q. Were there any factors that influenced the time frame Staff used in calculating its**  
8            **payroll adjustment?**

9            A. Yes. Because Southern Pioneer's regular pay used in the adjusted amount does not reflect the  
10           most current annual pay increase,<sup>5</sup> Staff determined that expanding the pay period to include  
11           the most current regular pay information and reflecting its most recent annual pay increase  
12           would produce a more current, accurate, annualized level of payroll expense for Southern  
13           Pioneer on a going forward basis.

14  
15           **Q. Has Staff reviewed the percentage increase in Southern Pioneer's employee pay rates?**

16           A. Yes, according to Citizens' Utility Ratepayer Board (CURB) Data Request 20 there was an  
17           average annual increase in wages of 13.6% in 2009, 7.5% in 2010, and 9.1% in 2011. These  
18           average percentages do not include the wages that did not increase in the year.<sup>6</sup> Staff also  
19           reviewed CURB Data Request 60 and found Southern Pioneer's goal of increasing wages to  
20           a more competitive market rate acceptable and matched well with what was presented in

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<sup>5</sup> Southern Pioneer test year was 12 months ending December 31, 2010. Staff updated payroll to reflect the most recent wage increases and costs.

<sup>6</sup> Southern Pioneer's response to Staff Data Request 146.

1 Southern Pioneer's response to Staff data requests 179 and 196. Therefore, Staff has no  
2 issues with Southern Pioneer's amount of wage increases.

3

4 **Q. Please describe Staff Adjustment No. 3 to Southern Pioneer's pro forma income**  
5 **statement.**

6 A. Staff Adjustment No. 3 (IS-3) decreases Southern Pioneer's pro forma payroll related  
7 expenses by \$223,924. Staff's adjustment is the difference between Staff's total annualized  
8 employer related taxes and benefits costs for Southern Pioneer for the twelve months ending  
9 February 29, 2012, compared to Southern Pioneer's pro forma adjustment to payroll related  
10 expenses. The calculation of Staff's adjustment is comprised of two components, consisting  
11 of pension and medical benefits expense and employer payroll related taxes, detailed by  
12 functional group in Exhibit KAL-3.

13

14 **Q. Please describe the calculation of the pension and medical benefits expense component**  
15 **of Staff's adjustment to payroll related expenses.**

16 A. Staff's adjustment updates Southern Pioneer's actual total company pension and medical  
17 benefits expenses Southern Pioneer incurred during the twelve months ended February 29,  
18 2012.

19

20 **Q. Please describe the calculation of the employer payroll related taxes component of**  
21 **Staff's adjustment to payroll related expenses.**

22 A. As previously mentioned, the calculation of employer payroll related taxes makes up the  
23 second component of Staff's adjustment to payroll related expenses. Staff's calculation of

1 payroll taxes is based upon Staff's total company updated annualized payroll multiplied by  
2 the 2012 FICA tax rate of 7.65<sup>7</sup> percent, the 2011 Federal Unemployment tax rate of 0.60  
3 percent, and the 2011 State Unemployment tax rate of 2.71 percent. The calculation of  
4 Staff's employer taxes is detailed on Exhibit KAL-3A. Staff's employer payroll related tax  
5 adjustment will change based upon any changes made by the Commission to Staff's  
6 recommended salaries and wages adjustment.

7

8 **Q. Why did Staff calculate employer taxes based upon 2012 rates?**

9 A. As mentioned above, Staff applied the FICA, Federal and State Unemployment tax rates  
10 effective in 2012 to Staff's total adjusted payroll in order to calculate the appropriate amount  
11 of taxes to include in Staff's total adjustment to payroll related expenses. The utilization of  
12 2012 rates is consistent with the pension and medical benefits component of the total  
13 adjustment which Staff derived from actual expenses incurred in the year 2012.

14

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

16 A. Yes, thank you.

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<sup>7</sup> Under FICA, for 2012 the combined tax rate is 7.65 percent, which consists of a 6.2 percent component for old-age, survivors, and disability insurance (OASDI) and a 1.45 percent component for hospital insurance (Medicare). Because the OASDI rate applies only to wages paid up to the OASDI wage base, which is \$106,800 in 2012, Staff calculated Medicare and OASDI taxes per employee separately to reflect the effects of the wage base rule. This resulted in a more accurate calculation of the FICA tax impact of Staff's aforementioned changes to payroll expense.

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**Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
KAL-1	Staff Adjustment to Advertising Expenses
KAL-2	Staff Adjustment to Payroll Expense
KAL-2 A	Staff's Calculation of Payroll (CONFIDENTIAL)
KAL-2 B	Southern Pioneer's Allocation
KAL-3	Staff Adjustment to Payroll Related Expenses
KAL-3 A	Staff's Calculation of Employer Related Taxes (CONFIDENTIAL)

# Staff

# Exhibits



Mid-Kansas Electric Company - Southern Pioneer  
Advertising

Dckt No. 12-MKEE-380-RTS

Exhibit No. KAL-1

Income Statement Adjustment No. 1

2 of 2

For The Test Year Ended December 31, 2010

48	May	Pioneer Commun	Promotional	903	30	100%	<u>30</u>
49				<i>Advertising Removed from Account 903</i>			<u>30</u>
50	Mar	Caldwell, Cody	Promotional	426.1	250	100%	<u>250</u>
51				<i>Advertising Removed from Account 426.1</i>			<u>250</u>
52			<b>Staff's Total Adjustment to General Advertising</b>				<u><u>11,238</u></u>

Mid-Kansas Electric Company, LLC  
Staff Adjustment to Payroll Related Expenses  
Income Statement Adjustment No. 2  
For the Test Year Ended December 31, 2010

Dckt No. 12-MKEE-380-RTS  
Exhibit KAL-2

Line No	Description	Amount
1	Total Staff Adjusted Payroll	3,070,328
2	Less: Construction Percentage	27.0244% <u>829,736</u>
3	Total Expensed Staff Adjusted Payroll	<u><u>2,240,591</u></u> O&M

Allocation of Payroll Adjustment to Expense Categories

Line No	Description	Staff Adjusted Payroll	Payroll Allocation Factor %	(A) Staff Allocated Payroll	(B) Company Test Year Payroll	(C) Company Pro Forma Payroll Adj.	(D) Company Adjusted Payroll (B) + (C)	(E) Staff Payroll Adjustment (A) - (D)
1	Generation		0.0000%	-	-	-	-	-
2	Transmission		1.1996%	36,832	38,927	6,899	45,826	(8,994)
3	Distribution Operations		25.6171%	786,529	831,276	147,329	978,605	(192,076)
4	Distribution Maintenance		15.0152%	461,016	487,244	86,356	573,600	(112,584)
5	Consumer Accounts		16.3274%	501,306	529,826	93,903	623,729	(122,423)
6	Consumer Service		0.4897%	15,035	15,890	2,816	18,706	(3,671)
7	Sales Expense		0.0000%	-	-	-	-	-
8	Admin. And General		14.3266%	439,874	464,899	82,395	547,294	(107,420)
9	Regulatory		0.0000%	-	-	-	-	-
10	Total Expensed	<u>3,070,328</u>	<u>72.9756%</u>	<u>2,240,591</u>	<u>2,368,062</u>	<u>419,698</u>	<u>2,787,760</u>	<u>(547,169)</u>

Source: Application, Exhibit RJM-2, Schedule C

Mid-Kansas Electric Company, LLC  
 Detail to Staff Adjustment to Payroll Related Expenses  
 For the Test Year Ended December 31, 2010

Dckt No. 12-MKEE-380-RTS  
 Exhibit KAL- 2A

\*\*THIS EXHIBIT CONTAINS CONFIDENTIAL INFORMATION\*\*

Line No.	Employee	Position	Rate	Reg Hours	2011 Reg Pay	OT Hours	2011 OT Wages	DT Hours	2011 DT Wages	Total Wages		
1												
2												
3												
4												
5												
6												
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41												
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45												
46												
47												
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49												
50												
51	Total Payroll				2,810,127		5,263		211,624	787	48,576	<b>3,070,328</b>

\*Terminated during the period ending February 29th, 2012 therefore actual numbers from the period were used

\*\*Part time employees

Note: The OT and DT wages are based upon actual OT and DT hours allocated to Southern Pioneer during the period ending February 29th, 2012.

Note: 2080 hours is calculated by taking the number of weeks in a year multiplied by a 40 hour week. There were a select few of employees that are part time or left Southern

Source: Response to Staff Data Request No. 34, 139, 144, 145 and 168

Mid-Kansas Electric Company, LLC  
Staff Adjustment to Payroll Related Expenses  
Income Statement Adjustment No. 2  
For the Test Year Ended December 31, 2010

Dckt No. 12-MKEE-380-RTS  
Exhibit KAL - 2B

*Allocation of Payroll to Expense Categories*

Line No.	Category	Payroll as Recorded in Test Year	Southern Pioneer Allocation %
1	Generation	-	0.0000%
2	Transmission	38,927	1.1996%
3	Distribution Operations	831,276	25.6171%
4	Distribution Maintenance	487,244	15.0152%
5	Consumer Accounts	529,826	16.3274%
6	Consumer Service	15,890	0.4897%
7	Sales Expense	-	0.0000%
8	Admin. And General	464,899	14.3266%
9	Regulatory	-	0.0000%
10	Subtotal - Expensed	2,368,062	72.9756%
11	Capital and Other	876,941	27.0244%
12	Total	3,245,003	100.0000%

Source: Application, Exhibit RJM-2, Schedule C

Mid-Kansas Electric Company, LLC  
Staff Adjustment to Payroll Related Expenses  
Income Statement Adjustment No. 3  
For the Test Year Ended December 31, 2010

Docket No. 12-MKEE-380-RTS  
Exhibit KAL- 3

Summary of Payroll Related Expenses

Line No	Description	Company Test		
		Year Taxes & Benefits	Staff Taxes & Benefits	Staff Adj. to Taxes & Benefits
1	Retirement & Pension	334,888	331,261	(3,627)
2	Savings = 401-K Match	135,193	151,527	16,334
3	Long and Short Term Disability	22,501	23,564	1,063
4	Workmen's Compensation	106,834	92,824	(14,010)
5	Hospitalization Insurance	638,190	714,790	76,600
6	Group Life	15,599	16,121	522
7	Total Benefits	1,253,205	1,330,087	76,882
8	FICA Tax	210,248	232,132	21,884
9	Federal & State Unemployment	24,996	12,825	(12,171)
10	Total Taxes	235,244	244,957	9,712
11	Total Benefits and Taxes	1,488,449	1,575,043	<u>86,594</u>
13	Total Staff Adj. to Payroll Related Expenses			86,594
14	Less: Construction Percentage		27.0244%	<u>23,402</u>
15	Total Staff Adjusted Benefits and Taxes (Line 13-Line 15)			<u><u>63,193</u></u>

Allocation Payroll Related Expense Adjustments to Expense Categories

Line No.	Description	Staff Adjusted Taxes & Benefits	Expensed		Company Pro Forma Taxes & Benefits Adj.	Staff Taxes & Benefits Adj.
			Payroll Allocation %	Staff Allocated Taxes & Benefits Adj.		
1	Generation		0.0000%	-	-	-
2	Transmission		1.1996%	1,039	4,720	(3,681)
3	Distribution Operations		25.6171%	22,183	100,788	(78,605)
4	Distribution Maintenance		15.0152%	13,002	59,076	(46,074)
5	Consumer Accounts		16.3274%	14,139	64,239	(50,100)
6	Consumer Service		0.4897%	424	1,927	(1,503)
7	Sales Expense		0.0000%	-	-	-
8	Admin. And General		14.3266%	12,406	56,367	(43,961)
9	Regulatory		0.0000%	-	-	-
10	Total Expensed	<u>86,594</u>	<u>72.9756%</u>	<u>63,193</u>	<u>287,117</u>	<u>(223,924)</u>

Source: Application, Exhibit RJM-2, Schedule D  
Southern Pioneer Reponse to Staff Data Request 53, 74, 167, and 185

Mid-Kansas Electric Company, LLC  
 Staff Adjustment to Payroll Related Expenses  
 Income Statement Adjustment No. 3  
 For the Test Year Ended December 31, 2010

Docket No. 12-MKEE-380-RTS  
 Exhibit KAL-3A

\*\*THIS EXHIBIT CONTAINS CONFIDENTIAL INFORMATION\*\*

Line No.	Employee	Position	Wages	Medicare 1.45%	Social Sec 6.20%	Federal 0.60%	State 2.71%	Total Payroll Taxes
1								
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37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51			3,070,328	43,907	188,225	2,084	10,741	244,957

Note: The 2011 wages used to calculate total employer taxes reflects Staff's calculation of 2011 wages on a total company basis.

Under FICA, for 2010 the combined tax rate is 7.65 percent, which consists of a 6.2 percent component for old-age, survivors, and disability insurance (OASDI or Social Security) and a 1.45 percent component for hospital insurance (Medicare). The OASDI rate applies only to wages paid up to the OASDI wage base, which is \$106,800 in 2011. There is no cap on wages subject to the Medicare tax.

Source: Response to Staff Data Request 73.

# Data Requests

**Kansas Corporation Commission  
Information Request**

Request No: 179

Company Name MID-KANSAS ELECTRIC COMPANY, LLC MKEE  
Docket Number 12-MKEE-380-RTS  
Request Date March 13, 2012  
Date Information Needed March 21, 2012

RE: Follow Up to DR 146

**Please Provide the Following:**

In reference to Southern Pioneer's response to DR 146, please explain the reason for each employee's increase in wage (ie. Cost of living, promotion, etc) for 2009, 2010, and 2011.

Submitted By Kristina Luke

Submitted To Richard Macke

**See KCC\_DR0179 Avg Wage Increase-Reason CONFIDENTIAL.xls**

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: 3/21/12

# CONFIDENTIAL

EE Name	Job	Annualized Pay (12/31/08 rate * 2080)	Annualized Pay (12/31/09 rate *	\$ Change in Wage	% Change in Wage 2009	Reason for Change in Wage - 2009	Annualized Pay (12/31/10 rate *	\$ Change in Wage	% Change in Wage 2010	Reason for Change in Wage - 2010	Annualized Pay (12/31/11 rate *	\$ Change in Wage	% Change in Wage 2011	Reason for Change in Wage - 2011

**Citizens' Utility Ratepayer Board**  
Information Request

Request No: CURB-20

Company Name MID-KANSAS AND SOUTHERN PIONEER

Docket Number 12-MKEE-380-RTS

Request Date January 19, 2012

Date Information Needed February 2, 2012

**Please Provide the Following:**

Please provide the average annual salary and wage increases granted, from January 2009 through the latest month available. Please include a) the date of the increase and b) state if the increase applied to union or non-union employees, if applicable.

**Response:**

**Average annual wage increase:**

**Jan-Dec 2009 – 13.6%**

**Jan-Dec 2010 – 7.5%**

**Jan-Dec 2011 – 9.1%**

a) See CURB DR 22

b) See CURB DR 22

Submitted By C. Steven Rarrick

Submitted To Mark Calcara

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 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:

*Randall J. Magnuson*  
Randall J. Magnuson  
Executive VP - Assistant CEO  
02/02/2012

**Response to CURB DR 60**

***Confidential***

*If the increases shown in the response to CURB-20 represent average increases granted to employees, please explain how the Company decided that increases of 13.6%, 7.5%, and 9.1% for 2009-2011 were appropriate and provide all supporting analysis for these increases.*

**CERTIFICATE OF SERVICE**

12-MKEE-380-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 20th day of April, 2012, to the following:

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## CERTIFICATE OF SERVICE

12-MKEE-380-RTS

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