

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

In the Matter of the Joint Application of Mid-Kansas)
Electric Company, LLC, Sunflower Electric Power)
Corporation, Prairie Land Electric Cooperative, Inc.,)
Pioneer Electric Cooperative, Inc., The Victory)
Electric Cooperative Association, Inc., Western) Docket No. 18- MKEE-160-TFR
Cooperative Electric Association, Inc., Wheatland)
Electric Cooperative, Inc. and Southern Pioneer)
Electric Company for Approval of a Local Access)
Tariff and Mid-Kansas and Sunflower Open Access)
Transmission Tariff.)

PREFILED DIRECT TESTIMONY OF

JAMES BRUNGARDT

ON BEHALF OF

MID-KANSAS ELECTRIC COMPANY, LLC AND
SUNFLOWER ELECTRIC POWER CORPORATION

October 11, 2017

1 **Q. Please state your name.**

2 A. My name is James Brungardt.

3 **Q. By whom are you employed and what is your business address?**

4 A. I am employed by Sunflower Electric Power Corporation ("Sunflower"). By
5 agreement, Sunflower, through its employees, operates Mid-Kansas Electric
6 Company, LLC ("Mid-Kansas").

7 **Q. What is your present position at Sunflower?**

8 A. I am the Manager of Regulatory Relations.

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

10 A. I received my Bachelor of Business Administration degree with concentrations in
11 finance and marketing from Fort Hays State University. Prior to joining Sunflower,
12 I worked for Midwest Energy, Inc. ("Midwest Energy") as a system operator.
13 During my time at Midwest Energy I became a certified reliability coordinator
14 through the North American Electric Reliability Corporation. I joined Sunflower in
15 2012 as a Regulatory Affairs Administrator where I worked closely with Sunflower
16 management to complete a variety of regulatory projects and rate case filings.
17 Throughout my time at Sunflower, I have also been an active participant in
18 numerous rate and regulatory filings at the Kansas Corporation Commission. I
19 was promoted to my current position in July 2016.

20 **Q. Have you previously testified before the Commission?**

21 A. Yes. I have provided testimony in Dockets 16-KCPE-593-ACQ, 16-GIME-403-
22 GIE, and 17-SEPE-417-TAR.

1 **Q. What is the purpose of your testimony?**

2 A. The purpose of my testimony is to provide support for Mid-Kansas and Sunflower
3 creating an Open Access Transmission Tariff ("OATT").

4 **CURRENT OPEN ACCESS TRANSMISSION TARIFF STRUCTURE**

5 **Q. Please explain the current structure of the Mid-Kansas and Sunflower**
6 **OATTs as it relates to customers receiving transmission service.**

7 A. Mid-Kansas' and Sunflower's current OATTs detail the service requirements and
8 billing standards for customers taking local access service over Mid-Kansas' and
9 Sunflower's Member's local access facilities (34.5 kV facilities).

10 Mid-Kansas' current OATT was approved by the Commission in Docket
11 No. 12-MKEE-650-TAR ("650 Docket"). In the 650 Docket, the Commission, in
12 addition to approving the service terms and conditions for local delivery service
13 over the Mid-Kansas Members' local access 34.5 kV facilities, also approved the
14 implementation of Mid-Kansas' Transmission Formula Rate ("TFR"), which is
15 used to calculate Mid-Kansas' zonal and base plan revenue requirements
16 annually for recovery through transmission rates, as Appendix A to Attachment H
17 of the existing Mid-Kansas OATT.

18 Sunflower's current OATT was approved by the Commission in Docket 13-
19 SEPE-701-TAR ("701 Docket"). In the 701 Docket, the Commission, in addition
20 to approving the service terms and conditions for local delivery service over the
21 Sunflower Members' local access 34.5 kV facilities, also approved the
22 implementation of Sunflower's TFR, which is used to calculate Sunflower's zonal

1 and base plan revenue requirements annually for recovery through transmission
2 rates, as Appendix A to Attachment H of the existing Sunflower OATT.

3 **Q. Why is Sunflower requesting Commission approval of changes to its**
4 **current OATT?**

5 A. As discussed in the Joint Application, Mid-Kansas was directed by the
6 Commission in Docket 15-MKEE-461-TAR to revise its current OATT regarding
7 service over the local access facilities. After developing the new tariff structure
8 and revising Mid-Kansas' and Sunflower's current OATTs, it has been
9 determined that Mid-Kansas and Sunflower need a transmission tariff to house
10 certain terms and conditions. I'll provide greater detail on this idea later in my
11 testimony.

12 **REVISED TARIFF STRUCTURE**

13 **Q. Please explain the specific changes to the tariff structure that are being**
14 **proposed.**

15 A. The proposed LATs regulate local delivery service over the Mid-Kansas and
16 Sunflower Members' local access facilities. Mid-Kansas and Sunflower propose
17 revising the existing OATTs to house all terms and conditions for service over the
18 Mid-Kansas and Sunflower transmission facilities in order to complete the Mid-
19 Kansas and Sunflower tariff structure.

20 **Q. Are you proposing any changes to the Commission's regulatory authority**
21 **over Mid-Kansas' and Sunflower's transmission facilities through the**
22 **revised Mid-Kansas and Sunflower OATTs?**

1 A. No. The Commission will still have full regulatory authority of Mid-Kansas' and
2 Sunflower's TFRs under the revised OATTs. We are simply proposing to house
3 terms and conditions for the Mid-Kansas and Sunflower transmission rates and
4 extraordinary line extension policy in the Mid-Kansas and Sunflower OATTs.

5 **Q. Please provide an overview of the attachments of the revised Mid-Kansas**
6 **and Sunflower OATTs.**

7 A. While there is a separate OATT for Mid-Kansas and Sunflower, the general
8 format is the same for each. As such, I have provided a general description of
9 each of the components of the revised Mid-Kansas and Sunflower OATTs below:

10 - **Applicability**

- 11 o Outlines the activities for which this tariff is applicable.

12 - **Attachment 1: Transmission Formula Rate**

13 o **Appendix A: Unpopulated TFR Template**

- 14 ▪ Provides the most recent TFR template approved by the Commission

15 o **Appendix B: TFR Protocols**

- 16 ▪ These are the protocols used to regulate the TFR. The protocols
17 include descriptions of the different filing requirements, implementation
18 dates, and other information related to the filing process.

19 - **Attachment 2: Extraordinary Transmission Facility Extension Service**
20 **Terms¹**

¹ The Mid-Kansas and Sunflower Extraordinary Transmission Facility Extension Service Terms were approved in Docket Nos. 13-MKEE-434-TAR and 13-SEPE-433-TAR, respectively. They previously resided in Attachment AQ-1 to each respective OATT.

1 **Q. Have any of the attachments listed above been modified from the current**
2 **Commission-approved versions for this filing?**

3 A. Yes, but the modifications were very minimal, and there are no changes to the
4 formula templates of either entity's TFR. All of the changes included in this filing
5 were done to ensure the new tariff language properly aligns with Mid-Kansas'
6 and Sunflower's tariff structure and include only minor changes to clean up things
7 like references and definitions. There are no substantive changes to the TFR
8 template, TFR protocols or extraordinary line extension policy. I am sponsoring
9 Exhibit JB-1, which is a redline of the TFR protocols of the former Attachment H
10 and Attachment AQ-1 for Mid-Kansas, attached to this testimony. I am also
11 sponsoring Exhibit JB-2, which is a redline of the TFR protocols of the former
12 Attachment H and Attachment AQ-1 for Sunflower, attached to this testimony.

13 **Q. If approved, please describe how Mid-Kansas and Sunflower will make**
14 **changes to the revised Mid-Kansas and Sunflower OATTs.**

15 A. As stated above, the Commission will retain full regulatory authority over Mid-
16 Kansas' and Sunflower's TFRs under the revised tariff structure. Any future
17 changes to Mid-Kansas' and Sunflower's OATT will require approval from the
18 Commission just as it does today.

19 **Q. Are these the only tariffs used to regulate Mid-Kansas's and Sunflower's**
20 **transmission facilities?**

21 A. No. As stated in the Applicability section, transmission service over the Mid-
22 Kansas and Sunflower transmission facilities is governed by the Southwest
23 Power Pool, Inc. ("SPP") OATT, in conjunction with the transmission rates and

1 extraordinary line extension policy in the Mid-Kansas and Sunflower OATTs.

2 Stated another way, the Mid-Kansas and Sunflower OATTs are supplemental to
3 the SPP OATT.

4 **Q. What benefits are achieved by revising the Mid-Kansas and Sunflower**
5 **OATTs?**

6 A. The proposed revised Mid-Kansas and Sunflower OATTs are the most logical
7 structure for Mid-Kansas' and Sunflower's transmission tariff. Mid-Kansas and
8 Sunflower will each have transmission tariffs that house their respective formula
9 rates and extraordinary line extension service terms. Customers will be able to
10 easily review the terms for transmission rates and extraordinary line extension
11 policy for each entity by going to each respective OATT.

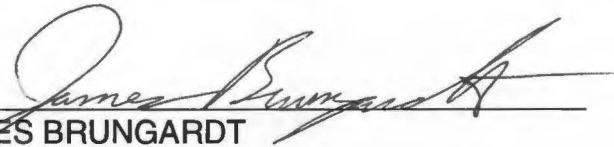
12 **Q. Does this conclude your testimony?**

13 A. Yes. Thank you.

VERIFICATION

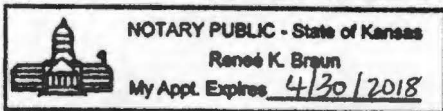
STATE OF KANSAS)
) ss:
COUNTY OF ELLIS)

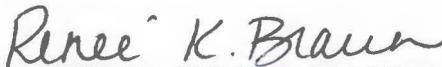
JAMES BRUNGARDT, being first duly sworn, deposes and says that he is the JAMES BRUNGARDT referred to in the foregoing document entitled "PREFILED DIRECT TESTIMONY OF JAMES BRUNGARDT" before the State Corporation Commission of the State of Kansas and that the statements therein were prepared by him or under his direction and are true and correct to the best of his information, knowledge and belief.



JAMES BRUNGARDT

SUBSCRIBED AND SWORN to before me this 11th day of October, 2017.





Notary Public

My Appointment Expires:

EXHIBIT JB-1

Redline of the Mid-Kansas Transmission Formula Rate Protocols and Extraordinary
Transmission Facility Extension Service Terms

(Attached)

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THE STATE CORPORATION COMMISSION OF
KANSASMid-Kansas Electric Company, LLC

(Name of Issuing Utility)

Schedule

MKEC-OATT-~~14~~18Replacing
ScheduleMKEC-OATT-1~~24~~ SheetEntire Service Territory

(Territory to which schedule is applicable)

Which was filed

~~October 31, 2012~~ April 29, 2014No supplement or separate understanding
shall modify the tariff as shown hereon.

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Open Access Transmission Tariff

Mid-Kansas Electric Company, LLC

Issued

Month Day Year

Effective

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By

Stuart S. Lowry, President and CEO

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APPLICABILITY

All transmission service over facilities owned by Mid-Kansas Electric Company, LLC ("Mid-Kansas"), all of which have been transferred to the functional control of the Southwest Power Pool ("SPP"), is governed by the SPP Open Access Transmission Tariff ("SPP Tariff"), as amended from time to time, in conjunction with the rates, terms and conditions that are set forth in this Tariff.

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ATTACHMENT H₁
Zonal Charges
And**Transmission Revenue Requirement for Mid-Kansas Under SPP Tariff**

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Charges for Service under this Tariff~~The zonal (divisional) Demand Charge for each Transmission Owner is as follows:~~

<u>Zone (Division)¹</u>	<u>Monthly Charge</u>
Prairie Land Electric Cooperative, Inc.	@ \$1.55 per kW
Southern Pioneer Electric Company	@ \$2.67 per kW
Victory Electric Cooperative Association, Inc.	@ \$1.94 per kW
Western Electric Cooperative Association, Inc.	@ \$1.01 per kW
Wheatland Electric Cooperative, Inc.	@ \$2.09 per kW

~~The basic charge for energy losses generated and provided by the Transmission Provider shall be computed as the product of (a) the relevant energy loss factor as listed in Appendix 1 to Attachment M times (b) the energy scheduled by the Customer times (c) an energy loss rate of \$48.705 per megawatt-hour.~~

~~¹ Mid-Kansas shall update the zonal (divisional) charges in from time to time as approved by the Commission in any proceeding filed by Mid-Kansas or the respective Transmission Owner, without need for a separate filing to change this Attachment H.~~

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Mid-Kansas' Annual Transmission Revenue Requirement

The Annual Transmission Revenue Requirement (ATRR) for purposes of Transmission Service and Network Integration Transmission Service provided by SPP- under the SPP Tariff shall be as determined by the following Formula (Appendix A to this Attachment ~~H1~~) and the Protocols (Appendix B to this Attachment ~~H1~~). The Formula and Protocols together comprise the Formula-Based Rate (FBR) for determining the ATRR and related charges ~~in Schedules 1 and 11~~.

Each year, pursuant to the Annual Update as provided in the Protocols, the ATRR will be updated and filed in the compliance docket without need for further Kansas Corporation Commission action.

Losses

The basic charge for energy losses generated and provided by Mid-Kansas shall be computed as the product of (a) the relevant energy loss factor times (b) the energy scheduled by the Customer times (c) an energy loss rate of \$_____48.705 per megawatt hour.²

² Mid-Kansas shall update the relevant energy loss factor and energy loss rate from time to time as approved by the Commission without the need for a separate filing to change this tariff page.

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**Appendix A to Attachment ~~H1~~
Mid-Kansas Electric Company, LLC
Rate Formula Template**

[Excel spreadsheet in separate document]

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Appendix B to Attachment ~~H1~~ Formula Rate Implementation Protocols

A. DEFINITIONS

1. "Annual Report" means the Electric Cooperative Utility Annual Report, or any substitute therefor, applicable to MKEC and filed with the KCC.
2. "Annual Review Procedures" are as set forth in Section D.
3. "Annual Transmission Revenue Requirement" (ATRR) means the net annual transmission revenue requirement calculated in accordance with the Formula Based Rate.
4. "Annual Update" means the calculation and publication of the projected ATRR and associated charges to be applicable for the upcoming Rate year, as determined pursuant to Section C.
5. "Acquisition Premium Amortization" means the amount currently reflected in KCC Annual Report Page 46, Account 425 (annual amortization) that relates to the amount reported on Page 11, Line 16, Account 399 regarding the purchase of assets approved by the Commission in Docket No. 06-MKEE-524-ACQ.
6. "Business Day" means any day other than a Saturday, Sunday or day on which the KCC is not open for business.
7. "Compliance Docket" means the KCC proceeding for the administration of True-Ups and Annual Updates under the FBR.
8. "Customer Meeting" shall mean a meeting convened by Mid-Kansas ~~at the offices of the KCC in Topeka, KS,~~ for Zonal Transmission Customers and KCC staff, as well as any other Interested Party that wishes to attend, as is more fully described in Section D.1. Such meeting shall include, at Mid-Kansas' option, video conferencing, a webinar or an internet conference.
9. "FERC" means the Federal Energy Regulatory Commission or its successor.
10. "File" shall mean file in the Compliance Docket.
11. "Filing Date" is defined in Section C.3.e.

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12. "Formal Challenge" means a dispute regarding an aspect of the Annual Update or Annual True-Up that is raised with the KCC by an Interested Party pursuant to these Protocols, and served on Mid-Kansas by electronic service on the date of such filing, all as more fully described in Section E.1.
13. "Formula" means the rate formula template and associated attachments of Mid-Kansas incorporated in Attachment H, Appendix A of the Mid-Kansas Tariff, as initially approved by the KCC in Docket No. 12-MKEE-650-TAR and ~~in~~ effect amended from time to time.
14. "Formula Based Rate" (FBR) means the Formula and the Protocols.
15. "FBR Rate" means the charges applicable in a given Rate Year as calculated pursuant to the FBR.
16. "Informal Challenge" means a challenge regarding an Issue that is provided to Mid-Kansas in writing, including by electronic means.
17. "Interest" means interest computed consistent with the FERC rules in 18 C.F.R. § 35.19a, as in effect from time to time.
18. "Interested Party" means a Zonal Transmission Customer, the staff of the KCC, or any entity that has standing in a KCC proceeding to investigate the rates, terms or conditions of the FBR.
19. "Issue" means a question raised by an Interested Party with respect to an Annual Update or True-Up Adjustment. A challenge to the FBR itself is not an Issue.
20. "ITC" means ITC Great Plains, LLC.
21. "ITC Agreement" means either of that certain Co-Development Agreement by and between ITC and Mid-Kansas, dated as of August 22, 2008, or that certain Phase II Co-Development Agreement by and between ITC and Mid-Kansas, dated as of February 22, 2012, as each is in effect from time to time.
22. "ITC Maintenance Retainer" means any ITC Payment designated as a "Maintenance Retainer" under the applicable provisions of an ITC Agreement.
23. "ITC Payment" means any payment made by ITC to Mid-Kansas on or after January 1, 2013, pursuant to an ITC Agreement.

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24. "KCC" means the State of Kansas State Corporation Commission or its successor.
25. "Mid-Kansas" means Mid-Kansas Electric Company, LLC.
26. "Mid-Kansas Tariff" means the Mid-Kansas Open Access Transmission Tariff as filed with the KCC and as in effect from time to time.
27. "NERC" means the North American Electric Reliability Corporation.
28. "NERC Standards" means the reliability and critical infrastructure protection standards promulgated in accordance with Section 1211 of the Energy Policy Act of 2005, Section 215 of the Federal Power Act, 16 U.S.C. 824o, as in effect from time to time.
29. "Network Integration Transmission Service" (NITS) is, for purposes of the FBR, as defined in the SPP Tariff.
30. "Post" shall mean posting information in an accessible place on the SPP OASIS website.
31. "Protocols" means these Protocols, to be included in Attachment ~~H1~~, Appendix B of the Mid-Kansas Tariff, as initially approved by the KCC in Docket No. 12-MKEE-650-TAR and ~~in effect~~ amended from time to time.
32. "Rate Year" means January 1st through December 31st of a given year.
33. "RTO Adder" means the incentive adder for membership in SPP, all as described in Note B on Sheet A-9 (Act Incentive Projects) in the Formula.
34. "SPP" means the Southwest Power Pool, Inc.
35. "SPP Tariff" means the Southwest Power Pool Open Access Transmission Tariff as filed with the FERC and in effect from time to time.
36. "Staff" means the Staff of the KCC.
37. "Transmission Rate Incentive" (TRI) is as described in C.3.e.
38. "True-Up Adjustment" means the adjustment calculated in accordance with the Formula and these Protocols to reflect any under-collection or over-collection of

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ATRR in a given Rate Year, plus Interest, as more specifically provided in Section D.

39. “Zonal Transmission Customers” means any person that is or has applied to become an SPP transmission customer whose service is all or partly in the Mid-Kansas Zone.

B. INITIAL FORMULA BASED RATE

1. Calculation of 2012 ATRR

The FBR shall be as initially determined using 2010 historical data and 2012 projection, as filed with and approved by the KCC in Docket No. 12-MKEE-650-TAR; provided, however, that no FBR Rate shall be charged to customers using the 2012 ATRR.

2. Initial FBR Rate - Implementation for 2013

- a. No later than September 24, 2012, Mid-Kansas shall serve on all parties in Docket No. 12-MKEE-650-TAR and any other person that is or has applied to become a Zonal Transmission Customer, the actual ATRR for 2011 and the projected ATRR for 2013.
- b. The procedures set forth in Section C., Annual Update, shall apply, except that the service in Section B.2.a. shall be in lieu of Posting and Filing as required in Section C.3.a.; provided, however, that the ATRR shall be adjusted to conform to the FBR as approved in the KCC’s final order in Docket No. 12-MKEE-650-TAR. Mid-Kansas shall file its updated ATRR, Formula template, if any, and any required changes to these Protocols, as a compliance filing in that docket, within ten (10) days of issuance of the KCC’s order.
- c. Nothing in these Protocols shall affect the right of any person, under law, to seek review of the KCC’s order in Docket No. 12-MKEE-650-TAR.

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C. ANNUAL UPDATE**1. Annual Transmission Revenue Requirement (ATRR)**

Mid-Kansas will follow the instructions specified in the Formula and these Protocols to calculate annually its ATRR, to be applicable to:

- a. NITS for the Mid-Kansas zone.
- b. Rates for point-to-point transmission service.
- c. Rates for services as set forth in ~~Schedule 1~~ Appendix A of the Mid-Kansas Tariff.
- d. ATRR associated with transmission upgrade projects having cost recovery under Schedule 11 of the SPP Tariff.
- e. NITS and point-to-point transmission service associated with Mid-Kansas facilities constructed in another SPP zone.

2. FBR Rate to be Annual

The initial FBR Rate and the FBR Rate to be charged to customers the 2013 Rate Year shall be as determined in Section B. The FBR Rate shall be as determined in this Section C for each subsequent Rate Year, subject to review, challenge and refunds or surcharges with interest, as provided herein.

3. Rate Years

Each year, Mid-Kansas shall:

- a. By September 24 (or the next Business Day if September 24 is not a Business Day) calculate and Post and File the ATRR for the next Rate Year, all in accordance with the procedures and calculations set forth in the FBR. The FBR specifies in detail the manner in which:
 - i. The most recent Annual Report data shall be used as inputs and the limited projections of transmission plant and associated transmission depreciation expense, transmission O&M expense, A&G expense, revenue credits, and load will be forecast for the next Rate Year in the Annual Update; and

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- ii. Any True-Up Adjustment for the prior Rate Year shall be incorporated into the Annual Update for the next Rate Year;
- b. Calculate Interest on any over-recovery or under-recovery of the net revenue requirements in accordance with the Formula true-up worksheet (Worksheet TU (True-Up));
- c. Calculate the True-Up Adjustment for a given Rate Year and File and Post it by June 1 (or the next Business Day if June 1 is not a Business Day) of the year following that Rate Year, in accordance with the FBR, which adjustment will be reflected in the next Annual Update. The True-Up Adjustment shall include a Formula template with the actual data for the prior Rate Year compared to the previously projected data for the same period;
- d. Calculate the ATRR values and associated rates for the next Rate Year, which shall be the Annual Update for such Rate Year plus or minus the True-Up Adjustment from the previous Rate Year;
- e. Post and File such Annual Update (each September 24) and True-Up Adjustment (each June 1), as well as a populated Formula template in fully functional spreadsheets showing the calculation of such Annual Update and True-Up Adjustment with documentation supporting such calculation as provided below, and, with respect to the Annual Update, information supporting the limited projections described above, which information shall include, but is not limited to, (A) the following information for all transmission facilities included in the expected plant additions: (i) expected date of completion; (ii) percent completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities exceeding \$5 million in cost; (iv) the total installed cost of the facility; (v) the reason for the facility addition; (vi) upgrade costs paid by a generator or paid by a transmission customer directly to Mid-Kansas; (vii) if the facilities are a Third Party Project, the zone in which the facilities are located, a description of the reason Mid-Kansas is constructing the facilities outside of its zone, and status of Mid-Kansas' compliance with applicable provisions of K.S.A. § 66-131; (viii) to the extent a TRI adder is included for specific facilities, a cite to the FERC or KCC docket number in which such adder has been approved for the utility with

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which Mid-Kansas is a co-owner or is otherwise similarly situated and a complete description of Mid-Kansas' basis for concluding that it is likewise entitled to the incentive; (B) to the extent that payment of a fine or penalty for violation or alleged violation of NERC Standards has been made on or after January 1, 2013 and the amount is included in the Formula, a description of the violation, the enforcement proceeding, and the basis for seeking recovery of such violation in rates; and (C) to the extent there is an ITC Payment, date of receipt of such Payment, confirmation that it is being booked as non-operating income in the year received unless it is an ITC Maintenance Retainer, in which case, if not booked in the year received, confirmation that the input is being amortized over three years. The applicable date of such Posting and Filing is referred to herein as the Filing Date.

- f. On the Filing Date, notify Zonal Transmission Customers, -by e-mail using the most recent e-mail addresses provided to Mid-Kansas, of the website addresses of the Annual Update and True-Up Adjustment Postings and Filings, as applicable;
- g. Respond within seven (7) Business Days to reasonable information requests submitted by Staff, and within ten (10) Business Days to reasonable information requests submitted by Interested Parties for information and work papers supporting the Annual Update. Any such information request shall be limited to that which is appropriate to determine if Mid-Kansas has properly calculated the Annual Update or True-Up Adjustment and whether the costs included in the Annual Update or True-Up Adjustment are appropriately recovered under the terms of the FBR and the FBR has been applied according to its terms; and will be governed by a Discovery Order and Protective Order issued by the KCC in the Compliance Docket;
- h. With respect to the Annual Update, provide at least thirty (30) days advance notice of a Customer Meeting to Zonal Transmission Customers and KCC-designated staff members, via e-mail to the most recent e-mail addresses provided to Mid-Kansas (all references herein to days shall be calendar days unless specified otherwise). Such Customer Meeting shall be held no sooner

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than ten (10) days after the Filing Date of the Annual Update and no later than October 16 each year, to explain and answer questions regarding the Annual Update for the next calendar year. Any Interested Party may raise an Informal Challenge at any time. Mid-Kansas shall modify the Annual Update to reflect any changes that it and the participating Interested Parties all agree upon by no later than November 20 and shall cause the revised Annual Update to be Posted and Filed in the same manner as the original Annual Update. Any Issue not agreed to may be raised as a Formal Challenge and resolved as provided in Section E.

4. Prior Year True-Up Adjustment

The True-Up Adjustment for the prior Rate Year shall:

- a. Be Filed, as discussed above in Section C.3.e.;
- b. Be based upon Mid-Kansas' Annual Report for that Rate Year and upon the books and records of Mid-Kansas (Mid-Kansas' Annual Report, books, and records all to be maintained consistently with the FERC Uniform System of Accounts (USoA) and FERC accounting policies and practices);
- c. Be calculated pro rata based on the months during the Rate Year when the ATRR was in effect by multiplying the Annual True-Up Adjustment by the number of months that the ATRR was in effect divided by 12;
- d. Include a variance analysis of, at minimum, actual revenue requirement components of rate base, operating and maintenance expenses, depreciation expense, taxes, return on rate base, and revenue credits as compared to the corresponding components in the projected revenue requirement that was calculated for the Rate Year with an explanation of material changes;
- e. Provide sufficiently detailed supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the actual ATRR for the applicable Rate Year and are not otherwise available directly from the Annual Report;

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- f. Include an identification of (i) any changes in Mid-Kansas accounting policies, practices, and procedures (including changes resulting from revisions to FERC's Uniform System of Accounts and/or Annual Report reporting requirements) from those in effect during the calendar year upon which the most recent ATRR was based and that, in Mid-Kansas' reasonable judgment, could impact the Formula Rate or the calculations under the Formula Rate for Rate Years with pending True-Up Adjustments or within the next three years; (ii) any changes in the SPP Tariff from the provisions of the SPP Tariff in effect during the calendar year upon which the most recent ATRR was based and that, in Mid-Kansas' reasonable judgment, could impact the Formula Rate or the calculations under the Formula Rate for Rate Years with pending True-Up Adjustments or within the next three years; and (iii) any change, and the dollar value of the change, in the classification of any transmission facility under Attachment A1 of the SPP Tariff (including the costs of any reclassified facility) that Mid-Kansas has made in the applicable True-Up Adjustment or Annual Update; and
- g. Be subject to review and challenge in accordance with the procedures set forth in these Formula Rate Implementation Protocols, and as directed and controlled by Orders of the KCC.
5. Changes to the FBR
- a. A change to the FBR inputs related to extraordinary property losses, MFI, DSC, or, depreciation rates that are used to calculate the composite rates applied in the FBR may not be made absent an appropriate Filing with and order of the KCC.
- b. Any inclusion to the FBR inputs related to the Acquisition Premium Amortization may not be made absent an appropriate Filing with and order of the KCC.
- c. No later than July 1 of the Rate Year following the Rate Year when Mid-Kansas' equity to total asset ratio reaches 15%, Mid-Kansas shall make an appropriate Filing with the KCC to retain or modify the base Margins for

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Interest and base Debt Service Coverage included in the Formula (see Actual Gross Rev Req, Lines 149 and 162, respectively).

6. Corrections or Modifications to Annual Report

If Mid-Kansas files any corrections or modifications to its Annual Report prior to the Filing Date of its Annual Update and such corrections or modifications would affect the True-Up Adjustment for a prior Rate Year, the True-Up Adjustment for each Rate Year(s) affected by the corrections or modifications shall be updated to reflect the corrected or modified Annual Report and the Annual Update and shall incorporate the change in such True-Up Adjustment for the next effective Rate Year(s), with Interest. Corrections or modifications to an Annual Report filed after the Filing Date of an Annual Update and not included in a revised Annual Update by November 20 shall be incorporated in the next True-Up Adjustment or Annual Update, as applicable. Mid-Kansas shall report in a timely manner to the KCC, and all parties required by KCC regulations any corrections or modifications to its Annual Report, that affect materially the past or present implementation of the Formula Rate, whether such corrections or modifications have the effect of increasing or decreasing the resulting transmission rates.

D. ANNUAL REVIEW PROCEDURES FOR TRUE-UP ADJUSTMENT

Each True-Up Adjustment for the prior Rate Year shall be subject to the following review procedures (Annual Review Procedures) (if any of the dates provided for herein do not fall on a Business Day, then the due date shall be the first Business Day thereafter):

1. Each year, Mid-Kansas will, with at least thirty (30) days' notice, convene a Customer Meeting no sooner than ten (10) days after the Filing Date of the True-Up Adjustment and no later than July 8 to discuss the True-Up Adjustment.
2. Interested Parties may begin submitting information requests immediately following the Filing Date of the True-Up Adjustment and will have until October 13 (one-hundred thirty-five (135) days after June 1) or the next Business Day if October 13 is not a Business Day, to serve reasonable information requests on Mid-Kansas for information and work papers supporting the True-Up Adjustment for the prior Rate Year. Such information requests shall be limited to that which is appropriate to determine if Mid-Kansas has properly calculated the True-Up Adjustment under

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review (including any corrections pursuant to Section C.6) and whether the costs included in the True-Up Adjustment are properly recorded, prudently incurred, and appropriately recovered under the terms of the Formula Based Rate and the Formula Based Rate has been applied according to its terms. Such information requests will be governed by a Discovery Order and Protective Order issued by the KCC in the Compliance Docket.

3. Mid-Kansas shall respond within seven (7) Business Days to reasonable information requests submitted by Staff, and within ten (10) Business Days to reasonable information requests submitted by Interested Parties for information and work papers supporting the True-Up Adjustment. To the extent Mid-Kansas and any interested party(ies) are unable to resolve disputes related to information requests submitted in accordance with these Formula Rate Implementation Protocols, Mid-Kansas or any Interested Party may petition the KCC by filing a motion in the Compliance Docket.
4. Any Interested Party may notify Mid-Kansas in writing of any specific Issue(s) (Informal Challenge) regarding the True-Up Adjustment; provided that such notice must be received by Mid-Kansas the later of (a) October 28 (one-hundred fifty (150) days after June 1) or the next Business Day, if October 28 is not a Business Day, or (b) 10 Business Days after receipt of Mid-Kansas' last response to an information request submitted by an Interested Party by October 1 and pursuant to Section D.2. above. Challenges to the FBR itself shall not be considered "Issues" for purposes of these Protocols and shall be resolved under Section F.1.

E. RESOLUTION OF CHALLENGES

For each True-Up Adjustment and Annual Update:

1. Formal Challenges

- a. If Mid-Kansas and any Interested Party(ies) are unable to resolve all Issues within ninety (90) days after an Informal Challenge of an Annual True-Up is made, or before November 20 with respect to an Annual Update, the Interested Party(ies) may File a motion challenging the True-Up Adjustment or Annual Update (Formal Challenge). All information produced pursuant to

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these Protocols may be included in any Formal Challenge, or in any other proceeding concerning the Formula Rate initiated at the KCC.

- b. If any Interested Party raises an Issue with respect to the recovery of NERC fines or penalties actually paid or the applicability of a TRI to a Special Project, and the participating Interested Parties have not resolved the Issue by November 20 such amount shall not be included in the Annual Update. If no Formal Challenge has been Filed by the next May 1, Mid-Kansas may include the amount in the True-Up Adjustment, with Interest; provided, however, that if an Interested Party Files a Formal Challenge of the Issue, Mid-Kansas shall not include such item in the Annual True-Up until the matter is finally resolved by the KCC, at which point, Mid-Kansas shall be entitled to include any amounts so approved by the KCC, with Interest, in the next Annual True-Up or as otherwise ordered by the KCC.

2. Confidentiality

Mid-Kansas may designate any response to an information request as confidential if the information conveyed meets the definition of confidential information, as provided in the applicable statutes, rules and regulations of the KCC, and as governed by the KCC's Protective Order issued in the Compliance Docket. Interested Parties' representatives shall treat such response as confidential in connection with any of the proceedings discussed in this section; provided, however, that when so used, such response shall initially be Filed under seal (unless the claim of confidentiality is waived by Mid-Kansas), subject to a later determination by the KCC that the material is, in whole or in part, not entitled to confidential treatment.

3. Applicable Burden of Proof

In any proceeding ordered by the KCC in response to a Formal Challenge, parties will bear the burden of proof in accordance with applicable KCC precedent as it may be modified by KCC.

4. Refunds

Any refunds or surcharges resulting from a Formal Challenge shall be calculated, with Interest, from the effective date of the challenged True-Up Adjustment or

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Annual Update, and shall be reflected in the True-Up Adjustment and Annual Update for the next Rate Year.

5. Errors

In the event that Mid-Kansas identifies an error in a True-Up Adjustment (or an Annual Report that is used as an input to the Formula Rate), or is required by applicable law or a court or regulatory body to correct an error, Mid-Kansas shall correct such error in good faith and without regard to whether the correction increases or decreases Mid-Kansas' revenue requirements as directed by the KCC. Any such correction will be implemented in the True-Up Adjustment and Annual Update for the next Rate Year, with Interest as described in Section C.3.b. above. Nothing in these Protocols should or may be construed as preventing an Interested Party from contesting such correction.

F. MISCELLANEOUS

Nothing in these Protocols limits or deprives Mid-Kansas, the KCC or any Interested Party of any rights it may otherwise have under any applicable provision of applicable law. The provisions of these Protocols addressing review and challenge of the True-Up Adjustment or Annual Update are not intended to nor shall be construed as limiting Mid-Kansas', KCC's or any party's rights under any applicable provision of applicable law.

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ATTACHMENT AQ-12 Extraordinary Transmission Facility Extension Service Terms**PURPOSE**

The purpose of these Extraordinary Transmission Facility Extension Service Terms ("Service Terms") is to establish a method by which Mid-Kansas Electric Company, LLC ("Company") provides Extraordinary Extensions to serve new Member load and Third Party Wholesale Transmission Customers in a way that provides adequate recovery of costs and protects existing Member customers from unnecessary risks and potential stranded costs.

APPLICABILITY

These Service Terms are applicable to any Member or Third Party Wholesale Transmission Customer request for service where the request requires an extension of Transmission Facilities and the extension is determined by Company to be an Extraordinary Extension, using Member and Customer input, load requirements and characteristics. All Extraordinary Extensions shall follow the guidelines outlined in these Service Terms.

DEFINITIONS

"Actual Cost": The actual total cost for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension meeting Company Standard, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, any Schedule Acceleration Cost, and reasonable legal and consulting fees, less Decommissioning Cost posted in the form of security pursuant to Section 1(c).

"Additional Payment": As defined in Section 4(b)(i) or 4(c)(i) of these Service Terms.

"Annual Transmission Revenue Requirement (ATRR)": As stated in the Open Access Transmission Tariff.

"Additional Subsequent Customer": A Subsequent Customer that requests service after the first Subsequent Customer that has signed a TFSA with respect to an Extraordinary Extension.

"Company": Mid-Kansas Electric Company, LLC, a Kansas limited liability company.

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“Company Schedule”: The estimated schedule to complete the Extraordinary Extension following Good Utility Practice and avoiding Schedule Acceleration Costs or other premium costs, as prepared by Company or Company’s consultants.

“Company Standard”: In accordance with Good Utility Practice, Company’s board approved specifications, policies, procedures, criteria and facilities connection requirements, as well as, all applicable laws, rules and regulations, including, but not limited to, the North American Electric Reliability Corporation (or any successor electric reliability organization) and SPP Regional Entity Standards and requirements, Kansas Corporation Commission rules and regulations, the National Electrical Safety Code requirements, the Rural Utilities Service requirements and the SPP tariff, criteria, standards, policies, and procedures.

“Company-Transmission Coincident Peak Average (C-TCPA)”: Company’s monthly transmission peak load expressed in megawatts (“MW”), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

“Credits”: As defined in Section 3(a)(i) of these Service Terms.

“Customer”: Any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

“Decommissioning Cost”: The portion of Actual Costs estimated by Company for decommissioning the Extraordinary Extension, the amount and form of which shall be expressly stated in each applicable TFSA.

“Designee”: As defined in Section 2 of these Service Terms.

“Estimated Cost”: All estimated costs for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, and reasonable legal and consulting fees in order to meet the Company Standard, as determined by Company, to serve the Initial Customer.

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“Extraordinary Extension”: Transmission Facilities required to serve new Member load, whereby the Transmission Facilities would require an investment by Company that, using Member’s and Initial Customer’s input, load requirements and characteristics, Company’s estimated revenue from the Member may not, in Company’s reasonable judgment, generate sufficient revenue to recover the Actual Cost of the Transmission Facilities. An Extraordinary Extension may also comprise additional Transmission Facilities built to modify a previous Extraordinary Extension and/or other facilities Company determines to be necessary to serve an Additional Subsequent Customer.

“Good Utility Practice”: As defined in ~~Part 1 of~~ the ~~OATT~~SPP transmission tariff.

“Initial Customer”: The Member customer(s) causing the Extraordinary Extension.

“Initial Customer Transmission Coincident Peak Average (IC-TCPA)”: The Initial Customer’s monthly load contribution measured coincident (same date and time) with the C-TCPA. The IC-TCPA is used for 12 calendar months until a new C-TCPA is established by Company in January of each year.

“Member”: The applicable Company Member-Owner cooperative: Lane-Scott Electric Cooperative, Inc., Southern Pioneer Electric Company, Prairie Land Electric Cooperative, Inc., Victory Electric Cooperative Association, Inc., Western Cooperative Electric Association, Inc., and Wheatland Electric Cooperative, Inc.

“Open Access Transmission Tariff (OATT)”: The Company’s Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

“Performance Refund”: As defined in Section 3(a) of these Service Terms.

“Schedule Acceleration Costs”: Those additional reasonable costs necessary to accelerate the schedule to meet the Initial Customer’s or Subsequent Customer’s requirements as compared to the Company Schedule.

“SPP”: The regional transmission organization that has functional control of Company’s transmission assets, currently the Southwest Power Pool, Inc.

“Subsequent Customer”: A Member’s retail customer who requests service on an Extraordinary Extension after the execution of the Transmission Facilities Sponsorship Agreement by and between Company, the Member and the Initial Customer and the

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request would have otherwise been determined by Company to be an Extraordinary Extension.

“Subsequent Customer-Transmission Coincident Peak Average (SC-TCPA)”: The Subsequent Customer's monthly load contribution expressed in megawatts (MW) as measured coincident (same date and time) with the C-TCPA. The SC-TCPA is used for up to 12 calendar months until a new C-TCPA is established by Company in January of each year.

“Third Party Wholesale Transmission Customer”: Any third party wholesale distributor receiving transmission service from Company under the terms and conditions of the OATT who is not a Company Member. For purposes of these Service Terms, the term Third Party Wholesale Transmission Customer is interchangeable with the term Member.

“Transmission Facilities”: Electric transmission line and substation facilities operated at 100 kV and above.

“Transmission Facilities Sponsorship Agreement (TFSA)”: Each agreement entered into by and among Company, Member and Initial Customer or any Subsequent Customer, concerning service over the Extraordinary Extension. For this purpose, pro-forma agreements are provided as exhibits to this Attachment, specifying the relevant terms and conditions available to all Initial Customers and Subsequent Customers requesting service for which an Extraordinary Extension is deemed to be required.

“Unfunded Balance”: As defined in Section (4)(b)(i) of these Service Terms.

EXTRAORDINARY EXTENSIONS

1. **Company Responsible for Completion of Extraordinary Extension.** Company will provide the Extraordinary Extension required to serve the Initial Customer's load. Company, the Member and the Initial Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 1**.
 - a. Cost Responsibility. The Initial Customer will be responsible for 100% of the Actual Cost and will bear all risk associated with future recovery. Without limiting the generality of the foregoing, Company will require advance payment by the Initial

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Customer for the total Estimated Cost to complete and energize the Extraordinary Extension. Company has the right to modify such contribution made by the Initial Customer to reflect the Actual Cost.

- i. Prior to construction, Company will develop an Estimated Cost of the Extraordinary Extension. Initial Customer will pay to Company the total Estimated Cost in accordance with payment terms as may be defined in the TFSA.
 - ii. Upon completion of the Extraordinary Extension, a true-up of payments to Actual Cost will be made.
 - b. Customer Right to Information. The Initial Customer shall be entitled to status updates on the construction of an Extraordinary Extension on the same schedule and in the same detail that the Company provides such information to SPP for SPP-planned Transmission Facilities of like size. In addition, the Initial Customer shall be entitled to information supporting Estimated Costs, the Company Schedule, and Actual Costs on the same basis that SPP is entitled to like information for SPP-planned Transmission Facilities of like size.
 - c. Decommissioning Cost. The Initial Customer shall have the option of providing a performance bond, letter of credit, or other security reasonably acceptable to Company ("security") in lieu of cash to cover Decommissioning Cost. Each Subsequent Customer shall have the same option with respect to its pro-rata share of Decommissioning Cost. Upon commencement of service using the Extraordinary Extension to a Customer that is not a Subsequent Customer, Company shall promptly return such Decommissioning Cost security to the Initial Customer and, if applicable, any Subsequent Customer, or, if applicable, shall refund cash Decommissioning Cost and adjust the Unfunded Balance accordingly.
2. **Member Build Option**. Company may allow the Member or a designee acceptable to Company (the "Designee"), to provide the Extraordinary Extension (excluding right-of-way and fee title procurement and other activities, as determined by Company) pursuant to the guidelines contained in this Section 2. Company will not unreasonably withhold such permission. Company and the Member or its Designee will enter into an agreement ("Third Party Build Agreement"), which, subject to the conditions of this Section 2, will control the

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execution of the Member Build Option. Company will provide a copy of its current draft Third Party Build Agreement to any person requesting it. The Third Party Build Agreement will provide, *inter alia*, that

- a. The engineering, design, equipment, construction and installation of the Extraordinary Extension will meet the Company Standard.
- b. Company will review the plans and specifications for the design and construction of the Extraordinary Extension, but such action will not relieve the Member or Designee from responsibility for any errors or omission in such plans or specifications, nor from responsibility for complying with any obligations under the Third Party Build Agreement. The Member or the Designee must receive prior approval from Company of such plans and specifications before commencing construction. In no event will expenses associated with rework required to complete the Extraordinary Extension in accordance with approved plans and specifications or the Company Standard be included in the Performance Refund to be paid to the Member (or Designee) as described in Section 3 below.
- c. The Initial Customer will be responsible for 100% of the Actual Cost of the Extraordinary Extension.
 - i. The Member or the Designee will develop an Estimated Cost of the Extraordinary Extension utilizing the Company Standard. Company may allocate reasonable project management costs to the Member or Designee's Estimated Cost for the Extraordinary Extension.
 - ii. If the Member or Designee's Estimated Cost for the Extraordinary Extension differs from Company's Estimated Cost, then the lesser of the two estimates will become the Estimated Cost and will be deemed the defined Actual Cost for the Extraordinary Extension for purposes of any "Performance Refund" paid to the Member as described in Section 3(a) below.
- d. After completion of the Extraordinary Extension, the Member or Designee will transfer ownership of the Extraordinary Extension, along with all warranties for design, material and construction, free of any liens or encumbrances, to Company upon terms and conditions satisfactory to Company. Such transfer shall occur prior to the commissioning and energization of the Extraordinary Extension.

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(Name of Issuing Utility)

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(Territory to which schedule is applicable)

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3. Initial Customer Performance Refund.

- a. Company will pay to the Member a performance refund for the Actual Costs, less all Schedule Acceleration Costs, of the Extraordinary Extension (the "Performance Refund").
 - i. The Performance Refund will be based on the ratio of the IC-TCPA, coincident with the C-TCPA times the ATRR on a monthly basis over a period of 10 years (the "Credits"). In no event will the Credits exceed the Actual Cost less any Schedule Acceleration Costs.
 - ii. After the Member receives the Performance Refund from Company, the Performance Refund will be passed to the Initial Customer no later than the next Member billing cycle, all in accordance with the TFSA.

4. Subsequent Customers Additional Payment and Performance Refund.

- a. One or More Extraordinary Extensions. A Subsequent Customer (including any Additional Subsequent Customer) will be responsible for paying the Unfunded Balance of any applicable Initial Customer's Extraordinary Extension as set forth below. In addition, to the extent a separate Extraordinary Extension is required to serve such customer, the terms for the Performance Refund for that additional Extraordinary Extension will be governed by the terms applicable to an Initial Customer and the TFSA will be modified accordingly.
- b. Subsequent Customer. If a Member requests electric service for a Subsequent Customer, Company, the Member and the Subsequent Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 2**.
 - i. Company will calculate, as of the effective date of the Subsequent Customer's TFSA, the Actual Cost less any Schedule Acceleration Costs and Credits paid or accrued (and less any refunded cash Decommissioning Cost) ("Unfunded Balance"). Prior to taking service from the Extraordinary Extension, the Subsequent Customer will pay one-half of the Unfunded Balance as an additional payment ("Additional Payment") to the Company, for refund to the Initial Customer, as an additional Credit against the Actual Cost less any Schedule Acceleration Costs.

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- ii. Credits will be calculated and paid to the Member based upon the ratio of the SC-TCPA to the C-TCPA times the ATRR on a monthly basis, for the remaining 10 year term of the Initial Customer's TFSA. After receiving the Performance Refund from Company, the Member will refund the Subsequent Customer the same Performance Refund amount in the same manner, no later than the next Member billing cycle. In no case will the Member provide Credits to the Initial Customer or Subsequent Customer that in the aggregate exceed the Actual Cost less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.
- c. Additional Subsequent Customers. For each electric service request by the Member for an Additional Subsequent Customer, Company, the Member and the Additional Subsequent Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 2**.
- i. Company will calculate, as of the effective date of the Additional Customer's TFSA, any Unfunded Balance to determine the contribution by the next Subsequent Customer and reduce pro-rata the Unfunded Balance of the Initial Customer and any prior Subsequent Customers (such pro-rata payment being the "Additional Payment" for such Additional Subsequent Customer). Prior to taking service from the Extraordinary Extension, the Additional Subsequent Customer shall pay its pro-rata share of the Unfunded Balance as an Additional Payment to the Company, which will then refund the Additional Payment to the Initial Customer and any prior Subsequent Customers.
- ii. With the addition of each Subsequent Customer, Credits will be calculated and paid to Member based upon the ratio of SC-TCPA and C-TCPA times the ATRR for the remaining 10 year term of the Initial Customer's TFSA. In no case will the Member provide Credits to the Initial Customer and any Subsequent Customers that in the aggregate exceed the Actual Cost less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.

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SPP REQUIREMENTS

Nothing in these Service Terms modifies or voids the requirements of SPP with respect to Network Upgrades or Directly Assigned Facilities (each as defined in the SPP OATT) required as a part of SPP's transmission planning processes and the ability of the Company and the Member to recover such costs from appropriate customers. To the extent SPP determines that any Direct Assignment Facilities or Network Upgrades are required in its planning process and such charges are assessed against the Company as the result of service to the Initial Customer or Subsequent Customer, those charges (and the right to credits, if any) will be separately documented and cost recovery provided for in the applicable TFSA prior to execution. Any Third Party Wholesale Transmission Customer that takes service from SPP has the option of using SPP Attachment AQ, even if service to a Customer might otherwise be qualified for treatment under this Attachment ~~AQ-12~~.

MODIFICATIONS TO SERVICE TERMS

The Company Board of Directors may revise these Service Terms from time to time at its discretion, subject to approval of the Kansas Corporation Commission.

KANSAS CORPORATION COMMISSION APPROVAL

These Service Terms have been approved by and filed with the Kansas Corporation Commission as Attachment ~~AQ-12~~ to the Company Open Access Transmission Tariff.

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Exhibit 1**Transmission Facilities Sponsorship Agreement**

(Initial Customer)

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TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT**(Initial Customer)**

THIS TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT (this "Agreement") is made as of this _____ day of _____, 20____, ("Effective Date") by and between Mid-Kansas Electric Company, LLC ("Company"), a Kansas limited liability company, _____ ("Member") **[if a Third Party Wholesale Transmission Customer, insert entity's name and use defined term of name in lieu of Member throughout]**, a Kansas **[Business Entity]**, and _____ ("Initial Customer") a **[State and Business Entity]**.

Recitals

WHEREAS, Member has submitted to Company a service request to provide an extension or upgrade of Company's electric transmission lines and substation facilities 100 kV and greater to serve, directly or indirectly, a new retail customer, or modify such retail customer's load;

WHEREAS, Company has instituted Extraordinary Transmission Facility Extension Service Terms ("Service Terms"), **Attachment AQ-12** to the Company's Open Access Transmission Tariff, on file with the Kansas Corporation Commission, in order to establish a just, reasonable and not unduly discriminatory method by which extensions of the Company transmission system are made as required and requested by Company's Members or Third Party Wholesale Transmission Customers to meet system load growth in accordance with all applicable laws, rules, regulations, tariffs, and contractual commitments;

WHEREAS, according to the Service Terms, Company has determined, using Member and Initial Customer's input, load requirements and characteristics, that Company's estimated incremental revenue from Customer may not generate sufficient revenue to pay for the actual cost of the transmission facilities required for such service;

WHEREAS, in consideration for Company building the Extraordinary Extension, Initial Customer has agreed to pay for such facilities and Company and Member have agreed to provide credits that will enable Initial Customer to offset such payment to charges for retail service;

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NOW THEREFORE, in consideration of the agreements herein referred to and herein contained, Company, Member, and Initial Customer agree as follows:

ARTICLE I DEFINITIONS

1.1 Definitions. Unless defined below, capitalized terms used herein shall have the meanings set forth in the OATT.

a. **“Actual Cost”** shall mean the actual total cost for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension meeting Company Standard, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, any Schedule Acceleration Cost, and reasonable legal and consulting fees, less Decommissioning Cost security posted pursuant to Section 2.2.c.

b. **“Additional Payment”** shall mean a payment required by the Service Terms and actually received by Company from a Subsequent Customer with respect to the Extraordinary Extension.

c. **“Company”** shall mean Mid-Kansas Electric Company, LLC a Kansas limited liability company.

d. **“Company Schedule”** shall mean the estimated schedule to complete the Extraordinary Extension following Good Utility Practice and avoiding Schedule Acceleration Costs or other premium costs as prepared by Company or Company’s consultants.

e. **“Company Standard”** shall mean in accordance with Good Utility Practice, Company’s board approved specifications, policies, procedures, criteria and Facilities Connection Requirements, as well as all applicable laws, rules and regulations, including, but not limited to, the North American Electric Reliability Corporation (or any successor electric reliability organization) and SPP Regional Entity standards and requirements, Kansas Corporation Commission rules and regulations, the National Electrical Safety Code requirements, the Rural Utilities Service requirements and the SPP tariff, criteria, standards, policies, and procedures.

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f. **“Company-Transmission Coincident Peak Average (C-TCPA)”** shall mean Company’s monthly transmission peak load expressed in megawatts (“MW”), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

g. **“Credit”** shall mean the amount refunded by Company to Member, and then by Member to Initial Customer, in the form of a credit against a bill for Transmission Service, in accordance with the Performance Refund provisions in Section 2.3.

h. **“Customer”** shall mean any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

i. **“Decommissioning Cost”** shall mean the amount and the form (cash, performance bond, letter of credit, or other security) as set forth on Exhibit A.

j. **“Effective Date”** shall mean the date first listed above.

k. **“Estimated Cost”** shall mean all estimated costs for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension, including, but not limited to, project management costs, costs of any required studies, right-of-way fee title property acquisition costs, regulatory costs, and reasonable legal and consulting fees in order to meet the Company Standard, as determined by Company in accordance with the Service Terms.

l. **“Extraordinary Extension”** shall mean those Transmission Facilities required to serve new Member load that Company determines, in accordance with the Service Terms, would require an investment by Company that, using Member’s and Initial Customer’s input, load requirements and characteristics, Company’s estimated revenue from Member may not generate sufficient revenue to recover the Actual Cost of the Transmission Facilities, as more particularly described on **Exhibit A**.

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m. **“Facilities Connection Requirements”** shall mean those Company facility connection and performance requirements when interconnecting a generation, transmission or distribution facility to the Company transmission system, required by the NERC Reliability Standards to avoid adverse impacts on the reliability of the bulk electric system. The requirements address, among other things, coordinated joint studies, system protection and coordination, metering and telecommunications, breaker duty and surge protection, power quality impacts, equipment ratings, maintenance coordination, synchronizing of facilities, abnormal frequency and voltages, and communications and procedures during normal and emergency operating conditions.

n. **“Good Utility Practice”** is defined in ~~Part 1 of this OATT~~ the SPP transmission tariff.

o. **“Initial Customer”** shall mean the Member customer(s) causing the Extraordinary Extension.

p. **“Initial Customer-Transmission Coincident Peak Average”** or **“IC-TCPA”** shall mean Initial Customer’s monthly load contribution measured coincident (same date and time) with the C-TCPA. The IC-TCPA is used for 12 calendar months until a new C-TCPA is established by Company in January of each year.

q. **“Member”** shall mean [insert name – note that if Third Party Transmission Customer is the party, this definition is dropped and defined name of Third Party Wholesale Transmission Customer is inserted in alphabetical order].

r. **“Open Access Transmission Tariff”** or **“OATT”** shall mean the Company Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

s. **“Party”** shall mean each of Company, Member and Initial Customer.

t. **“Performance Refund”** shall mean the amount to be credited pursuant to Section 2.3.

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u. **“Performance Refund Term”** shall mean the period in which Initial Customer is eligible to recover the Performance Refund as provided in Section 2.3.

v. **“Schedule Acceleration Costs”** shall mean those additional reasonable costs necessary to accelerate the schedule to meet Initial Customer’s requirements, as compared to the Company Schedule, as determined by Company in compliance with the Service Terms.

w. **“Service Terms”** is defined in the Second Recital.

x. **“SPP”** shall mean the regional transmission organization that has functional control of Company’s transmission assets, currently the Southwest Power Pool, Inc.

y. **“Subsequent Customer”** shall mean a retail customer who requests service after the Effective Date and whose service, pursuant to the Service Terms, requires it to pay a portion of the cost of the Extraordinary Extension.

z. **“Transmission Facilities”** shall mean electric transmission line and substation facilities operated at 100 kV and above.

aa. **“Unfunded Balance”** shall mean the Actual Costs less Schedule Acceleration Cost and less any Credits paid or accrued as of the date any Subsequent Customer takes service and less any cash refund of Decommissioning Cost.

1.2 Rules of Construction. The following rules of interpretation shall apply in this Agreement:

a. The masculine shall include the feminine and neuter.

b. References to “Articles,” “Sections” and “Exhibits” shall be to articles, sections and exhibits of this Agreement.

c. The Exhibits attached hereto are incorporated in and are intended to be a part of this Agreement.

d. Each reference in this Agreement to any agreement or document or a

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portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both the Parties.

e. Each reference in this Agreement to the OATT and to terms defined in, and other provisions of, the OATT shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.

f. The term "hour" shall mean a sixty minute block of time starting at the top of an hour for 60 minutes, the term "day" shall mean a calendar day, the term "month" shall mean a calendar month, and the term "year" shall mean a calendar year. Whenever an event is to be performed, a period commences or ends, or a payment is to be made on or by a particular date and the date in question falls on a day which is not a Business Day, the event shall be performed, or the payment shall be made, on the next succeeding Business Day; provided, however, that all calculations shall be made regardless of whether any given day is a Business Day and whether or not any given period ends on a Business Day.

g. In this Agreement, the words "include," "includes" and "including" are to be construed as being at all times followed by the words "without limitation."

h. The words "hereof," "herein" and "hereunder" and words of similar import when used in this Agreement shall, unless otherwise specified, refer to this Agreement as a whole and not to any particular provision of this Agreement.

ARTICLE II OBLIGATIONS OF THE PARTIES

2.1 Agreement. Prior to execution of this Agreement, Company has provided to Initial Customer and Member the Estimated Cost and the Company Schedule, a copy of which is included in Exhibit A. In accordance with the Service Terms and on the basis of such documents, Company agrees to provide the Extraordinary Extension to serve Initial Customer and Initial Customer agrees to be responsible for the Actual Cost, with a right to Performance Refunds, all in accordance with the provisions of this Agreement.

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2.2 Advance Payment of Estimated Cost.

a. *Initial Customer Advance Payment.* Prior to initiation of engineering, procurement, and construction, Initial Customer shall pay to Company the Estimated Cost, as further detailed in **Exhibit A**. To the extent that Initial Customer requests acceleration of the Company Schedule, Initial Customer agrees to be responsible for the reasonable Schedule Acceleration Costs and will promptly pay such additional amount to the Company as Estimated Costs. **[If Initial Customer is designated to build, it will provide appropriate security in form of letter of credit or bond, for completion and/or decommissioning only, as the specific facts require, and this agreement will be modified accordingly.]**

b. *Initial Customer Billing or Reimbursement.* After the Extraordinary Extension is energized, Company shall bill Initial Customer the Actual Cost, net of any Estimated Cost payments already received from Initial Customer. If Actual Cost is less than the Estimated Costs paid by Initial Customer, then Company shall promptly refund the balance (without interest) to Initial Customer. If Actual Cost is greater than Estimated Cost, Initial Customer shall promptly pay the remaining balance in full (without interest).

c. *Decommissioning Cost.* Customer has provided Decommissioning Cost in the amount and form set forth on **Exhibit A** and Company acknowledges receipt of the same. Upon commencement of service using the Extraordinary Extension to a Customer that is not a Subsequent Customer, Company shall promptly **[return such security to Initial Customer] [refund the cash Decommissioning Cost and adjust the Unfunded Balance accordingly]**.

2.3 Performance Refund. Initial Customer shall be entitled to a Performance Refund of its Unfunded Balance, as set forth below, provided, however, that in no case will Company or Member provide Credits to Initial Customer that in the aggregate exceed Actual Costs less Schedule Acceleration Costs.

a. Performance Refund Term. Initial Customer shall be entitled to Performance Refund payments for a 120-month period ("Performance Refund Term"). The Performance Refund Term shall commence on February 1 of the year after the calendar year in which the Extraordinary Extension has been energized and service to Initial Customer has been in effect for at least thirty

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days. The Performance Refund Term shall end on the last day of the 120-month term or, if earlier, when Initial Customer's Unfunded Balance is zero.

b. Company Refund to Member. Commencing with the first billing cycle for the Member after commencement of the Performance Refund Term, Company shall pay to Member on a monthly basis, in the form of a Credit against charges for delivery of electric power to Initial Customer over Company's transmission system, an amount equal to the Performance Refund, as calculated pursuant to **Exhibit B**.

c. Member Refund to Initial Customer. Upon receipt of the Performance Refund from Company, Member shall pay to Initial Customer on a monthly basis, no later than the next Member billing cycle for such Customer, a Performance Refund, in the form of a Credit against charges for delivery of electric power to Initial Customer, as calculated pursuant to **Exhibit B**.

d. Subsequent Customer. If, after the Effective Date of this Agreement, Member requests service for a Subsequent Customer that will use the Extraordinary Extension, Company will calculate the Unfunded Balance. Prior to the Subsequent Customer taking service from the Extraordinary Extension, the Subsequent Customer shall pay one-half of the Unfunded Balance to Company, which will then promptly refund the Additional Payment amount back to the Initial Customer in accordance with the Service Terms, and Initial Customer's Unfunded Balance will be adjusted and reflected in **Exhibit B**. Likewise, the Subsequent Customer shall provide cash or security for one-half of the Decommissioning Cost and Initial Customer's deposit or security for Decommissioning Cost shall be reduced proportionately and reflected in **Exhibit A**. Pursuant to the Service Terms, any further Subsequent Customer(s) will likewise pay its pro-rata share of the remaining Unfunded Balance of Initial Customer and provide cash or security for its pro-rata share of Decommissioning Cost prior to such Subsequent Customer taking service from the Extraordinary Extension, and **Exhibits A and B** will be further amended to reflect such payment and security. Notwithstanding the foregoing, in no case will Company or Member provide Credits to Initial Customer or any Subsequent Customer that in the aggregate, and including any refunded cash Decommissioning Costs, exceed Actual Costs less Schedule Acceleration Costs.

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ARTICLE III MISCELLANEOUS

3.1 Term. This Agreement shall take effect as of the Effective Date and shall continue in full force and effect through the end of the Performance Refund Term.

3.2 Assignment. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective successors and assigns, but shall not be assigned by any Party, except to successors to all or substantially all of the properties and assets of such Party, without the written consent of the other Parties. Such written consent shall not be unreasonably withheld. Notwithstanding the foregoing, a Party may, upon prior written notice to the other Parties, assign this agreement as security without the need for further written consent **[and Member's interest in this Agreement may be assigned, transferred, mortgaged or pledged by such entity without further consent for the purpose of creating a security interest for the benefit of the United States of America, acting through the Rural Utilities Service ("RUS"), and thereafter the RUS, without the approval of any Party or its lenders, may cause RUS's interest in this Agreement to be sold, assigned transferred or otherwise disposed of to a third party].**

3.3 Termination. Initial Customer shall have the right to terminate this Agreement at any time, and for any reason, upon thirty (30) days prior written notice to Member and Company; provided, however, that such termination shall not relieve Initial Customer of the obligation to pay all Actual Costs, including cancellation charges, that Company incurs prior to or is obligated to pay as of the date of termination.

3.4 Indemnification. Each Party shall indemnify, hold harmless and defend each other, their agents, servants, employees, officers and directors from and against any and all costs and expenses for any third party claims, including but not limited to reasonable attorney fees, court costs and all other amounts which said other Party, its agents, servants, employees, officers and directors are or may become obligated to pay on account of any and all demands, claims, liabilities or losses directly arising or alleged to have arisen out of, or in any way connected with the negligence or willful misconduct of the indemnifying Party, its agents, servants, employees, officers or directors in connection with or arising out of this Agreement, whether such demands, claims, liabilities or losses are for damages to property, including property of the Parties, or for injury or death of any person, including agents, servants, employees, officers or directors of the Parties.

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3.5 Limitation on Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, IN NO EVENT SHALL ANY PARTY HERETO BE LIABLE TO ANY OTHER PARTY HERETO FOR SUCH OTHER PARTY'S INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOST PROFITS.

3.6 Approvals. This Agreement is conditioned upon approval by any entity, commission or regulatory body, if any, whose approval may be required by law. The Parties shall use their best reasonable efforts to secure the approvals of this Agreement and shall cooperate in such efforts as reasonably requested by the Parties.

3.7 Survival of Terms and Conditions. After termination of this Agreement as provided herein, each provision of this Agreement related to indemnification obligations and the recovery of damages sustained hereunder and the exercise of remedies generally shall survive the termination of this Agreement to the full extent necessary for their enforcement.

3.8 Notice and Payment. All payments or notices required or desired to be given hereunder shall be in writing and shall be deemed given if delivered personally; mailed by certified mail, postage prepaid, addressed to the Parties at their last known addresses; or e-mailed, read receipt requested. Unless otherwise notified by one Party to the other as follows:

a. To Company:

Mid-Kansas Electric Company, LLC

Attn: President and CEO

301 West 13th Street

Hays, KS 67601

E-mail: _____

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With a copy to:

Mid-Kansas Electric Company, LLC

Attn: General Counsel

301 West 13th Street

Hays, KS 67601

E-mail: _____

b. To Member:

[insert]

c. To Initial Customer:

[insert]

3.9 Governing Law. This Agreement will be construed in accordance with, and be governed by, the internal laws of the State of Kansas, without regard to the conflict of law provisions thereof.

3.10 Performance. Performance by Company is subject to all valid, present and future state and federal laws, orders, rules, and regulations as now effective or made effective from time-to-time as provided by law.

3.11 Severability. If any provision of this Agreement is held to be invalid or unenforceable for any reason, such provision shall be ineffective to the extent of such invalidity or unenforceability; provided, however, that the remaining provisions will continue in full force without being impaired or invalidated in any way unless such invalid or unenforceable provision or clause shall be so significant as to materially affect the Parties' expectations regarding this Agreement.

3.12 Amendment and Modification. This Agreement may be amended, modified or supplemented only by written agreement of the Parties.

Issued _____

Month Day Year

Effective _____

Month Day Year

By _____

Stuart S. Lowry, President and CEO

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THE STATE CORPORATION COMMISSION OF
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Mid-Kansas Electric Company, LLC

(Name of Issuing Utility)

Schedule

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ScheduleMKEC-OATT-1~~24~~ Sheet

Entire Service Territory

(Territory to which schedule is applicable)

Which was filed

~~October 31, 2012~~ April 29, 2014No supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet ____ of ____ Sheets

3.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which shall together constitute one and the same Agreement.

3.14 Descriptive Headings. The descriptive headings of the various sections hereof were formulated and inserted for convenience only and shall not be deemed to affect the meaning or construction of any of the provisions hereof.

3.15 Right to Information. Initial Customer shall be entitled to status updates on the construction of an Extraordinary Extension on the same schedule and in the same detail that the Company provides such information to SPP for SPP-planned Transmission Facilities of like size. In addition, the Initial Customer shall be entitled to information supporting Estimated Costs, the Company Schedule, and Actual Costs on the same basis that SPP is entitled to like information for SPP-planned Transmission Facilities of like size.

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IN WITNESS WHEREOF, the Parties have signed this Agreement by their duly authorized representatives as of the date first stated above.

COMPANY

Mid-Kansas Electric Company, LLC

Name:

Title:

MEMBER

[Member Name]_____
Name:

Title:

INITIAL CUSTOMER

[Initial Customer Name]_____
Name:

Title:

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Exhibit A**Estimated Cost**

Member has requested Company upgrade or construct new Transmission Facilities that will interconnect existing [insert voltage] transmission line in

[Legal Description],**[County]** County, Kansas, approximately between structures **[XXX]** and **[XXX]**.**[insert one-line drawing]****The Estimated Cost of the Transmission Facilities (Extraordinary Extension) is as follows:****The Decommissioning Cost is as follows:**

\$ _____

Form provided: _____

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The Company Schedule for completing the Extraordinary Extension is as follows:

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Exhibit B**PERFORMANCE REFUND**

- 1. Annual Update.** During the Performance Refund Term, Company will update this Exhibit with a supplement for each update and provide it to Initial Customer and Member (a) annually, on or before the first of February, and (b) upon any payment from a Subsequent Customer made to Initial Customer.
- 2. Monthly Credits.** Initial Customer shall be entitled to Credits on a monthly basis until the Unfunded Balance is paid or the Performance Refund Term ends, whichever is earlier. The monthly Credit (MPR) shall be calculated as follows:

$$\frac{(\text{IC-TCPA} / \text{C-TCPA}) \times \text{CATRR}}{12} = \text{MPR}$$

Where:**IC-TCPA** = [insert actual for applicable year]**C-TCPA** = [insert actual for applicable year]**CATRR** = [insert Company's Annual Transmission Revenue Requirement on the Effective Date of this Agreement, which amount will remain the same during the term of this Agreement]**MPR** = Monthly Performance Refund

- 3. Applicable Unfunded Balance.** The Unfunded Balance is as follows, less, until the next update of this **Exhibit B**, the amount of any Credits applied as provided herein:

As of [insert date annual update or, if applicable, date of reduction due to payment by Subsequent Customer]

Amount: \$[insert dollar amount]

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This Exhibit B is effective _____.

Mid-Kansas Electric Company, LLC

[Name]

President and CEO

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Exhibit 2**Transmission Facilities Sponsorship Agreement**

(Subsequent Customer)

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TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT
(Subsequent Customer)

THIS TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT (this "Agreement") is made as of this _____ day of _____, 20__, ("Effective Date") by and between Mid-Kansas Electric Company, LLC ("Company"), a Kansas limited liability company, _____ ("Member") [if a Third Party Wholesale Transmission Customer, insert entity's name and use defined term of name in lieu of Member throughout], a Kansas [Business Entity], and _____ ("Subsequent Customer") a [State and Business Entity].

Recitals

WHEREAS, Company has instituted Extraordinary Transmission Facility Extension Service Terms ("Service Terms"), **Attachment AQ-42** to the Company's Open Access Transmission Tariff, on file with the Kansas Corporation Commission, in order to establish a just, reasonable and not unduly discriminatory method by which extensions of the Company transmission system are made as required and requested by Company's Members or Third Party Wholesale Transmission Customers to meet system load growth in accordance with all applicable laws, rules, regulations, tariffs, and contractual commitments;

WHEREAS, Member previously submitted to Company a service request to provide an extension or upgrade of electric transmission lines and substation facilities 100 kV and greater to serve the Initial Customer located within its certified retail service territory, and now has submitted a service request to serve Subsequent Customer through transmission facilities constructed to serve the Initial Customer;

WHEREAS, according to the Service Terms, Company has determined that the service request by the Member would have otherwise been determined by Company to be an Extraordinary Extension, requiring an investment by Company that after giving full consideration to Subsequent Customer's load requirements and characteristics, the Company's estimated revenue from Subsequent Customer may not generate sufficient revenue to pay for the actual cost of the Transmission Facilities required for such service;

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WHEREAS, in consideration for Company making service over the Extraordinary Extension available to Member to serve Subsequent Customer, Subsequent Customer has agreed to pay **[one-half] [its pro-rata share] [if there are two Subsequent Customers executing their Agreements simultaneously, it will be "pro-rata"]** of the remaining Unfunded Balance for such facilities and Company and Member have agreed to provide credits that will enable Subsequent Customer to offset such payment to charges for retail service;

NOW THEREFORE, in consideration of the agreements herein referred to and herein contained, Company, Member, and Subsequent Customer agree as follows:

ARTICLE I DEFINITIONS

1.1 Definitions. Unless defined below, capitalized terms used herein shall have the meanings set forth in the OATT.

a. **"Actual Cost"** shall mean the actual total cost of the Extraordinary Extension, determined in accordance with the TFSA among Company, Initial Customer, and Member, less Decommissioning Cost posted in the form of security pursuant to Section 2.4. The Actual Cost is set forth on **Exhibit A**.

b. **"Additional Payment"** shall mean the payment required to be made hereunder by Subsequent Customer and any similar payment to be made in the future by an Additional Subsequent Customer.

c. **"Additional Subsequent Customer"** shall mean a Customer who requests service after the Effective Date and whose service, pursuant to the Service Terms, requires it to pay a portion of the cost of the Extraordinary Extension.

d. **"Aggregate Unfunded Balance"** shall mean, with respect to calculation of an Additional Payment due from a Subsequent Customer, the sum of the Unfunded Balance of each of the Initial Customer and all other Subsequent Customers, as determined under each applicable entity's TFSA.

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e. **“Company”** shall mean Mid-Kansas Electric Company, LLC, a Kansas limited liability company.

f. **“Company-Transmission Coincident Peak Average (C-TCPA)”** shall mean Company’s monthly transmission peak load expressed in megawatts (MW), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

g. **“Credit”** shall mean the amount refunded by Company to Member, and then by Member to Subsequent Customer, in the form of a credit against a bill for Transmission Service, in accordance with the Performance Refund provisions in Section 2.3.

h. **“Customer”** shall mean any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

i. **“Decommissioning Cost”** shall mean the amount and the form (cash, performance bond, letter of credit, or other security) as set forth on **Exhibit A**.

j. **“Effective Date”** shall mean the date first listed above.

k. **“Extraordinary Extension”** shall mean those Transmission Facilities built to serve the Initial Customer’s load, as more particularly described on **Exhibit A**.

l. **“Good Utility Practice”** is defined in Part 1 of the ~~OATT~~SPP transmission tariff.

m. **“Initial Customer”** shall mean _____, as signatory to that certain TFSA dated as of _____, by and among Company, Member, and Initial Customer.

n. **“Member”** shall mean [insert name – note that if Third Party Transmission Customer is the party, this definition is dropped and defined name of Third Party Wholesale Transmission Customer is inserted in alphabetical order].

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o. **“Open Access Transmission Tariff” or “OATT”** shall mean the Company's Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

p. **“Performance Refund”** shall mean the amount to be credited to Subsequent Customer pursuant to Section 2.3.

q. **“Performance Refund Term”** shall mean the period in which Subsequent Customer is eligible to recover the Performance Refund as provided in Section 2.3.

r. **[If Applicable] “Previous Subsequent Customer”** shall mean _____, as signatory to that certain TFSA dated as of _____, by and among Company, Member, and such Previous Subsequent Customer.

s. **“Service Terms”** is defined in the First Recital.

t. **“SPP”** shall mean the regional transmission organization that has functional control of Company's transmission assets, currently the Southwest Power Pool, Inc.

u. **“Subsequent Customer-Transmission Coincident Peak Average (SC-TCPA)”** shall mean the Subsequent Customer's monthly load contribution expressed in megawatts (MW) as measured coincident (same date and time) with the C-TCPA. The SC-TCPA is used for up to 12 calendar months until a new C-TCPA is established by Company in January of each year.

v. **“Transmission Facilities”** shall mean electric transmission line and substation facilities operated at 100 kV and above.

w. **“Transmission Facilities Sponsorship Agreement (TFSA)”** shall mean each agreement entered into by and among Company, Member and Initial Customer or any Subsequent Customer, concerning service over the Extraordinary Extension.

x. **“Unfunded Balance”** shall mean, with respect to Subsequent Customer, the amount set forth on **Exhibit B**, less any Credits paid or accrued as of the effective date of an Additional Subsequent Customer's TFSA and less any cash refund of Decommissioning Cost.

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1.2 Rules of Construction. The following rules of interpretation shall apply in this Agreement:

- a. The masculine shall include the feminine and neuter.
- b. References to "Articles," "Sections" and "Exhibits" shall be to articles, sections and exhibits of this Agreement.
- c. The Exhibits attached hereto are incorporated in and are intended to be a part of this Agreement.
- d. Each reference in this Agreement to any agreement or document or a portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both the Parties.
- e. Each reference in this Agreement to the OATT and to terms defined in, and other provisions of, the OATT shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.
- f. The term "hour" shall mean a sixty minute block of time starting at the top of an hour for 60 minutes, the term "day" shall mean a calendar day, the term "month" shall mean a calendar month, and the term "year" shall mean a calendar year. Whenever an event is to be performed, a period commences or ends, or a payment is to be made on or by a particular date and the date in question falls on a day which is not a Business Day, the event shall be performed, or the payment shall be made, on the next succeeding Business Day; provided, however, that all calculations shall be made regardless of whether any given day is a Business Day and whether or not any given period ends on a Business Day.
- g. In this Agreement, the words "include," "includes" and "including" are to be construed as being at all times followed by the words "without limitation."
- h. The words "hereof," "herein" and "hereunder" and words of similar import when used in this Agreement shall, unless otherwise specified, refer to this Agreement as a whole and not to any particular provision of this Agreement.

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ARTICLE II OBLIGATIONS OF THE PARTIES

2.1 Agreement. Company is constructing or has constructed the Extraordinary Extension in order to serve Initial Customer and in accordance with the Service Terms, Company agrees to serve Subsequent Customer using such facilities and Subsequent Customer agrees to pay its share of the Aggregate Unfunded Balance Cost, all in accordance with the provisions of this Agreement.

2.2 Subsequent Customer Additional Payment. Prior to the effective date of this Agreement and delivery of electric service using the Extraordinary Extension, Subsequent Customer shall pay to Company, for refund by Company to Initial Customer and any Prior Subsequent Customers, an Additional Payment, as further detailed in **Exhibit B**, attached hereto and incorporated by reference.

2.3 Performance Refund. Subsequent Customer shall be entitled to a Performance Refund of its Unfunded Balance as set forth below; provided, however, that in no case will Company or Member provide Credits to Initial Customer and any Subsequent Customer that in the aggregate exceed Actual Costs less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.

a. **Performance Refund Term.** Subsequent Customer shall be entitled to Performance Refund payments from the month following commencement of service until the earlier of **[insert date from Initial Customer's TFSA]** or when Subsequent Customer's Unfunded Balance is zero (the "Performance Refund Term").

b. **Company Refund to Member.** Commencing with the first billing cycle for the Member after commencement of the Performance Refund Term, Company shall pay to Member on a monthly basis, in the form of a Credit against charges for delivery of electric power to Subsequent Customer over Company's transmission system, an amount equal to the Performance Refund, as calculated pursuant to **Exhibit C**.

c. **Member Refund to Initial Customer.** Upon receipt of the Performance Refund from Company, no later than the next Member billing cycle for such Customer, Member shall pay

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to Subsequent Customer on a monthly basis a Performance Refund, in the form of a Credit against charges for delivery of electric power to Initial Customer, as calculated pursuant to **Exhibit C**.

2.4 Additional Subsequent Customer. If, after the Effective Date of this Agreement, Member requests service for an Additional Subsequent Customer that will be served by using the Extraordinary Extension, Company will calculate the Aggregate Unfunded Balance as of the effective date of such Additional Subsequent Customer's TFSA. Prior to the Additional Subsequent Customer taking service from the Extraordinary Extension, Member shall cause such Additional Subsequent Customer to pay its pro-rata share of the Aggregate Unfunded Balance to Company for refund to Initial Customer and all other Subsequent Customers. The Additional Payment shall be divided and paid equally to the Initial Customer and all Subsequent Customer(s), all in accordance with the Service Terms. Likewise, the Additional Subsequent Customer shall provide cash or security for its pro-rata share of the Decommissioning Cost and Initial Customer's and any other Subsequent Customer's cash or security for Decommissioning Cost shall be reduced proportionately and **Exhibit A** to this Agreement shall be amended accordingly. Subsequent Customer's Unfunded Balance will be adjusted and reflected in **Exhibit C**. Notwithstanding the foregoing, in no case will Company or Member provide Credits to Initial Customer or any Subsequent Customer that in the aggregate exceed the Aggregate Unfunded Balance.

ARTICLE III MISCELLANEOUS

3.1 Term. This Agreement shall take effect as of the Effective Date and shall continue in full force and effect through the Performance Refund Term.

3.2 Assignment. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective successors and assigns, but shall not be assigned by any Party, except to successors to all or substantially all of the properties and assets of such Party, without the written consent of the other Parties. Such written consent shall not be unreasonably withheld. Notwithstanding the foregoing, a Party may, upon prior written notice to the other Parties, assign this agreement as security without the need for further written consent **[and [Company's] [Member's] interest in this Agreement may be assigned, transferred, mortgaged or pledged by such entity without further consent for the purpose of creating a security interest for the benefit of the United States of America, acting through the Rural Utilities Service ("RUS"),**

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and thereafter the RUS, without the approval of any Party or its lenders, may cause RUS's interest in this Agreement to be sold, assigned transferred or otherwise disposed of to a third party].

3.3 Termination. Subsequent Customer shall have the right to terminate this Agreement at any time, and for any reason, upon thirty (30) days prior written notice to Member and Company.

3.4 Indemnification. Each Party shall indemnify, hold harmless and defend each other, their agents, servants, employees, officers and directors from and against any and all costs and expenses for any third party claims, including but not limited to reasonable attorney fees, court costs and all other amounts which said other Party, its agents, servants, employees, officers and directors are or may become obligated to pay on account of any and all demands, claims, liabilities or losses directly arising or alleged to have arisen out of, or in any way connected with the negligence or willful misconduct of the indemnifying Party, its agents, servants, employees, officers or directors in connection with or arising out of this Agreement, whether such demands, claims, liabilities or losses are for damages to property, including property of the Parties, or for injury or death of any person, including agents, servants, employees, officers or directors of the Parties.

3.5 Limitation on Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, IN NO EVENT SHALL ANY PARTY HERETO BE LIABLE TO ANY OTHER PARTY HERETO FOR SUCH OTHER PARTY'S INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOST PROFITS.

3.6 Approvals. This Agreement is conditioned upon approval by any entity, commission or regulatory body, if any, whose approval may be required by law. The Parties shall use their best reasonable efforts to secure the approvals of this Agreement and shall cooperate in such efforts as reasonably requested by the Parties.

3.7 Survival of Terms and Conditions. After termination of this Agreement as provided herein, each provision of this Agreement related to indemnification obligations and the recovery of damages sustained hereunder and the exercise of remedies generally shall survive the termination of this Agreement to the full extent necessary for their enforcement.

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3.8 Notice and Payment. All payments or notices required or desired to be given hereunder shall be in writing and shall be deemed given if delivered personally; mailed by certified mail, postage prepaid, addressed to the Parties at their last known addresses; or e-mailed, read receipt requested. Unless otherwise notified by one Party to the other as follows:

a. To Company:

Mid-Kansas Electric Company, LLC
Attn: President and CEO
301 West 13th Street
Hays, KS 67601
E-mail: _____

With a copy to:

Mid-Kansas Electric Company, LLC
Attn: General Counsel
301 West 13th Street
Hays, KS 67601
E-mail: _____

b. To Member:

[insert]

c. To Subsequent Customer:

[insert]

3.9 Governing Law. This Agreement will be construed in accordance with, and be governed by, the internal laws of the State of Kansas, without regard to the conflict of law provisions thereof.

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3.10 Performance. Performance by Company is subject to all valid, present and future state and federal laws, orders, rules, and regulations as now effective or made effective from time-to-time as provided by law.

3.11 Severability. If any provision of this Agreement is held to be invalid or unenforceable for any reason, such provision shall be ineffective to the extent of such invalidity or unenforceability; provided, however, that the remaining provisions will continue in full force without being impaired or invalidated in any way unless such invalid or unenforceable provision or clause shall be so significant as to materially affect the Parties' expectations regarding this Agreement.

3.12 Amendment and Modification. This Agreement may be amended, modified or supplemented only by written agreement of the Parties.

3.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which shall together constitute one and the same Agreement.

3.14 Descriptive Headings. The descriptive headings of the various sections hereof were formulated and inserted for convenience only and shall not be deemed to affect the meaning or construction of any of the provisions hereof.

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IN WITNESS WHEREOF, the Parties have signed this Agreement by their duly authorized representatives as of the date first stated above.

COMPANY

Mid-Kansas Electric Company, LLC

Name:

Title:

MEMBER

[Member Name]_____
Name:

Title:

SUBSEQUENT CUSTOMER

[Subsequent Customer Name]_____
Name:

Title:

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ScheduleMKEC-OATT-1~~24~~ Sheet

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Which was filed

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Exhibit A**Extraordinary Extension and Actual Cost**

Company is currently constructing or has constructed upgraded or new Transmission Facilities that will interconnect existing (115/138 kV) transmission line in

[Legal Description],**[County]** County, Kansas, approximately between structures **[XXX]** and **[XXX]**.**[Insert one-line drawing]****The Actual Cost of the Transmission Facilities (Extraordinary Extension) is as follows:****The Decommissioning Cost is as follows:**

\$ _____

Form provided: _____

[Note: To the extent that the Initial Customer has elected to provide security for Decommissioning Costs, it will be Initial Customer's option whether to accept cash for Subsequent Customer's pro-rata share of Decommissioning Cost or to allow Subsequent Customer to provide security in lieu of cash.]

[Note that if there is use of an existing Extraordinary Extension as well as new facilities not used by the Initial Customer or any prior Subsequent Customer, this Agreement will be customized to cover both Extraordinary Extensions and related payments and credits.]

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Exhibit B**ADDITIONAL PAYMENT**

1. **Additional Payment.** Subsequent Customer shall pay to Initial Customer and any other Prior Subsequent Customer an amount equal to the following:

$$AUB \div AC = AP$$

Where:

AUB = Aggregate Unfunded Balance (the sum of the Unfunded Balance of the Initial Customer and all other Subsequent Customer(s), as determined by Company under each applicable entity's TFSA), which is _____.

AC = Total number of customers (Initial Customer + Subsequent Customer + any Prior Subsequent Customers), which is _____

AP = Additional Payment, which is \$_____.

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Exhibit C**PERFORMANCE REFUND**

1. **Annual Update.** During the Performance Refund Term, Company will update this Exhibit with a supplement for each update and provide it to Subsequent Customer and Member (a) annually, on or before the first of February, and (b) upon any payment from an Additional Subsequent Customer.
2. **Monthly Credits.** Subsequent Customer shall be entitled to Credits on a monthly basis until the Unfunded Balance is paid or the Performance Period terminates, whichever is earlier. The monthly Credit (MPR) shall be calculated as follows:

$$\frac{(\text{SC-TCPA} / \text{C-TCPA}) \times \text{CATRR}}{12} = \text{MPR}$$

SC-TCPA = [insert actual for applicable year]

C-TCPA = [insert actual for applicable year]

CATRR = [insert Company's Annual Transmission Revenue Requirement on the Effective Date of this Agreement, which amount will remain the same during the term of this Agreement]

MPR = Monthly Performance Refund

3. **Applicable Unfunded Balance.** The Unfunded Balance is as follows, less, until the next update of this **Exhibit C**, the amount of any Credits applied as provided herein:

As of [insert date annual update or, if applicable, date of reduction due to payment by Subsequent Customer]

Amount: \$[insert dollar amount]

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This Exhibit C [Supplement] is effective _____.

Mid-Kansas Electric Company, LLC

[Name]

President and CEO

Issued _____

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EXHIBIT JB-2

Redline of the Sunflower Transmission Formula Rate Protocols and Extraordinary
Transmission Facility Extension Service Terms

(Attached)

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Open Access Transmission Tariff

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APPLICABILITY

All transmission service over facilities owned by Sunflower Electric Power Corporation ("Sunflower"), all of which have been transferred to the functional control of the Southwest Power Pool, Inc. ("SPP"), is governed by the SPP Open Access Transmission Tariff ("SPP Tariff"), as amended from time to time, in conjunction with the rates, terms and conditions that are set forth in this Tariff.

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ATTACHMENT H1**~~Zonal Charges And~~ Transmission Revenue Requirement for Sunflower Under SPP Tariff**

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Charges for Service under this Tariff~~The zonal (divisional) Demand Charge for each Transmission Owner is as follows:~~~~[None in effect. All service to date under special contract.]~~~~The basic charge for energy losses generated and provided by the Transmission Provider shall be computed as the product of (a) the relevant energy loss factor as listed in Appendix 1 to Attachment M times (b) the energy scheduled by the Customer times (c) an energy loss rate of \$27.707 per megawatt-hour.~~

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Sunflower's Annual Transmission Revenue Requirement

The Annual Transmission Revenue Requirement (ATRR) for purposes of Transmission Service and Network Integration Transmission Service provided by SPP- under the SPP Tariff shall be as determined by the following Formula (Appendix A to this Attachment ~~H1~~) and the Protocols (Appendix B to this Attachment ~~H1~~). The Formula and Protocols together comprise the Formula-Based Rate (FBR) for determining the ATRR and related charges. ~~in Schedules 1, 7, 8, 9 and 11. The ATRR is:~~

Year: 2014 ATRR: \$25,840,117.00

Each year, pursuant to the Annual Update as provided in the Protocols, the ATRR will be updated and in this Schedule and the charges in Schedules 1, 7, 8 and 9 will also be updated and filed in the compliance docket without need for further Kansas Corporation Commission action.

Losses

The basic charge for energy losses generated and provided by Sunflower shall be computed as the product of (a) the relevant energy loss factor times (b) the energy scheduled by the Customer times (c) an energy loss rate of \$27.707 per megawatt-hour.¹

¹ Sunflower shall update the relevant energy loss factor and energy loss rate from time to time as approved by the Commission without the need for a separate filing to change this tariff page.

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Appendix A to Attachment H1
Sunflower Electric Power Corporation Rate Formula Template

[Excel Spreadsheet in separate document]

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Appendix B to Attachment ~~H1~~ ***Formula Rate Implementation Protocols***

A. DEFINITIONS

1. "Annual Report" means the Electric Cooperative Utility Annual Report, or any substitute therefor, applicable to Sunflower and filed with the KCC.
2. "Annual Review Procedures" are as set forth in Section D.
3. "Annual Transmission Revenue Requirement" (ATRR) means the net annual transmission revenue requirement calculated in accordance with the Formula Based Rate.
4. "Annual Update" means the calculation and publication of the projected ATRR and associated charges to be applicable for the upcoming Rate year, as determined pursuant to Section C.
5. "Business Day" means any day other than a Saturday, Sunday or day on which the KCC is not open for business.
6. "Compliance Docket" means the KCC proceeding for the administration of True-Ups and Annual Updates under the FBR.
7. "Customer Meeting" shall mean a meeting convened by Sunflower ~~at the offices of the KCC in Topeka, KS,~~ for Zonal Transmission Customers and KCC staff, as well as any other Interested Party that wishes to attend, as is more fully described in Section D.1. Such meeting shall include, at Sunflower's option, video conferencing, a webinar or an internet conference.
8. "FERC" means the Federal Energy Regulatory Commission or its successor.
9. "File" shall mean file in the Compliance Docket.
10. "Filing Date" is defined in Section C.3.e.
11. "Financial Ratios" is defined in Section F.3.a.
12. "Formal Challenge" means a dispute regarding an aspect of the Annual Update or Annual True-Up that is raised with the KCC by an Interested Party pursuant to these Protocols, and served on Sunflower by electronic service on the date of such filing, all as more fully described in Section E.1.
13. "Formula" means the rate formula template and associated attachments of

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Sunflower incorporated in Attachment H, Appendix A of the Sunflower Tariff, as initially approved by the KCC in Docket No. 13-SEPE-701-TAR and ~~in-effect~~ amended from time to time.

14. "Formula Based Rate" (FBR) means the Formula and the Protocols.
15. "FBR Rate" means the charges applicable in a given Rate Year as calculated pursuant to the FBR.
16. "Informal Challenge" means a challenge regarding an Issue that is provided to Sunflower in writing, including by electronic means.
17. "Interest" means interest computed consistent with the FERC rules in 18 C.F.R. § 35.19a, as in effect from time to time.
18. "Interested Party" means a Zonal Transmission Customer, the staff of the KCC, or any entity that has standing in a KCC proceeding to investigate the rates, terms or conditions of the FBR.
19. "Issue" means a question raised by an Interested Party with respect to an Annual Update or True-Up Adjustment. A challenge to the FBR itself is not an Issue.
20. "ITC" means ITC Great Plains, LLC.
21. "ITC Agreement" means either of that certain Co-Development Agreement by and between ITC and Sunflower, dated as of August 22, 2008, or that certain Phase II Co-Development Agreement by and between ITC and Sunflower, dated as of February 22, 2012, as each is in effect from time to time.
22. "ITC Maintenance Retainer" means any ITC Payment designated as a "Maintenance Retainer" under the applicable provisions of an ITC Agreement.
23. "ITC Payment" means any payment made by ITC to Sunflower on or after January 1, 2013, pursuant to an ITC Agreement.
24. "KCC" means the State of Kansas State Corporation Commission or its successor.
25. "Sunflower" means Sunflower Electric Power Corporation.
26. "Sunflower Tariff" means the Sunflower Open Access Transmission Tariff as filed with the KCC and as in effect from time to time.
27. "NERC" means the North American Electric Reliability Corporation.

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28. "NERC Standards" means the reliability and critical infrastructure protection standards promulgated in accordance with Section 1211 of the Energy Policy Act of 2005, Section 215 of the Federal Power Act, 16 U.S.C. 824o, as in effect from time to time.
29. "Network Integration Transmission Service" (NITS) is, for purposes of the FBR, as defined in the SPP Tariff.
30. "New Financing Approval" is defined in Section F.3.a
31. "Post" shall mean posting information in an accessible place on the SPP OASIS website.
32. "Protocols" means these Protocols, to be included in Attachment 1H, Appendix B of the Sunflower Tariff, as initially approved by the KCC in Docket No. 13-SEPE-701-TAR and ~~in effect~~ amended from time to time.
33. "Rate Year" means January 1st through December 31st of a given year.
34. "Ratio Filing" is defined in Section F.3.a.
35. "Residual Value Note" means that certain promissory note made by Sunflower to RUS, dated as of October 1, 2002, and maturing on December 31, 2016.
36. "RTO Adder" means the incentive adder for membership in SPP, all as described in Note B on Sheet A-9 (Act Incentive Projects) in the Formula.
37. "Rural Utilities Service" or "RUS" means the United States Government acting by and through the Administrator of the Rural Utilities Service of the U.S. Department of Agriculture.
38. "SPP" means the Southwest Power Pool, Inc.
39. "SPP Tariff" means the Southwest Power Pool Open Access Transmission Tariff as filed with the FERC and in effect from time to time.
40. "Staff" means the Staff of the KCC.
41. "Transmission Rate Incentive" (TRI) is defined in Section C.3.e.
42. "True-Up Adjustment" means the adjustment calculated in accordance with the Formula and these Protocols to reflect any under-collection or over-collection of ATRR in a given Rate Year, plus Interest, as more specifically provided in Section D.

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43. "Zonal Transmission Customers" means any person that is or has applied to become an SPP transmission customer whose service is all or partly in the Sunflower Zone.

B. INITIAL FORMULA BASED RATE1. Calculation of 2012 ATRR

The FBR shall be as initially determined using 2012 historical data and 2014 projection, as filed with and approved by the KCC in Docket No. 13-SEPE-701-TAR; provided, however, that no FBR Rate shall be charged to customers using the 2012 ATRR.

2. Initial FBR Rate - Implementation for 2014

- a. No later than September 24, 2013, Sunflower shall serve on all parties in Docket No. 13-SEPE-701-TAR and any other person that is or has applied to become a Zonal Transmission Customer, the actual ATRR for 2012 and the projected ATRR for 2014.
- b. The procedures set forth in Section C., Annual Update, shall apply, except that the service in Section B.2.a. shall be in lieu of Posting and Filing as required in Section C.3.a.; provided, however, that the ATRR shall be adjusted to conform to the FBR as approved in the KCC's final order in Docket No. 13-SEPE-701-TAR. Sunflower shall file its updated ATRR, Formula template, if any, and any required changes to these Protocols, as a compliance filing in that docket, within ten (10) days of issuance of the KCC's order.
- c. Nothing in these Protocols shall affect the right of any person, under law, to seek review of the KCC's order in Docket No. 13-SEPE-701-TAR.

C. ANNUAL UPDATE1. Annual Transmission Revenue Requirement (ATRR)

Sunflower will follow the instructions specified in the Formula and these Protocols to calculate annually its ATRR, to be applicable to:

- a. NITS for the Sunflower zone.
- b. Rates for point-to-point transmission service.

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- c. Rates for services as set forth in [Schedule 1 Appendix A](#) of the Sunflower Tariff.
- d. ATRR associated with transmission upgrade projects having cost recovery under Schedule 11 of the SPP Tariff.
- e. NITS and point-to-point transmission service associated with Sunflower facilities constructed in another SPP zone.

2. FBR Rate to be Annual

The initial FBR Rate and the FBR Rate to be charged to customers the 2014 Rate Year shall be as determined in Section B. The FBR Rate shall be as determined in this Section C for each subsequent Rate Year, subject to review, challenge and refunds or surcharges with interest, as provided herein.

3. Rate Years

Each year, Sunflower shall:

- a. By September 24 (or the next Business Day if September 24 is not a Business Day) calculate and Post and File the ATRR for the next Rate Year, all in accordance with the procedures and calculations set forth in the FBR. The FBR specifies in detail the manner in which:
 - i. The most recent Annual Report data shall be used as inputs and the limited projections of transmission plant and associated transmission depreciation expense, transmission O&M expense, A&G expense, revenue credits, and load will be forecast for the next Rate Year in the Annual Update; and
 - ii. Any True-Up Adjustment for the prior Rate Year shall be incorporated into the Annual Update for the next Rate Year;
- b. Calculate Interest on any over-recovery or under-recovery of the net revenue requirements in accordance with the Formula true-up worksheet (Worksheet TU (True-Up));
- c. Calculate the True-Up Adjustment for a given Rate Year and File and Post it by June 1 (or the next Business Day if June 1 is not a Business Day) of the year following that Rate Year, in accordance with the FBR, which adjustment

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will be reflected in the next Annual Update. The True-Up Adjustment shall include a Formula template with the actual data for the prior Rate Year compared to the previously projected data for the same period;

- d. Calculate the ATRR values and associated rates for the next Rate Year, which shall be the Annual Update for such Rate Year plus or minus the True-Up Adjustment from the previous Rate Year;
- e. Post and File such Annual Update (each September 24) and True-Up Adjustment (each June 1), as well as a populated Formula template in fully functional spreadsheets showing the calculation of such Annual Update and True-Up Adjustment with documentation supporting such calculation as provided below, and, with respect to the Annual Update, information supporting the limited projections described above, which information shall include, but is not limited to, (A) the following information for all transmission facilities included in the expected plant additions: (i) expected date of completion; (ii) percent completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities exceeding \$5 million in cost; (iv) the total installed cost of the facility; (v) the reason for the facility addition; (vi) upgrade costs paid by a generator or paid by a transmission customer directly to Sunflower; (vii) if the facilities are a Third Party Project, the zone in which the facilities are located, a description of the reason Sunflower is constructing the facilities outside of its zone, and status of Sunflower's compliance with applicable provisions of K.S.A. § 66-131; (viii) to the extent a TRI adder is included for specific facilities, a cite to the FERC or KCC docket number in which such adder has been approved for the utility with which Sunflower is a co-owner or is otherwise similarly situated and a complete description of Sunflower's basis for concluding that it is likewise entitled to the incentive; (B) to the extent that payment of a fine or penalty for violation or alleged violation of NERC Standards has been made on or after January 1, 2013 and the amount is included in the Formula, a description of the violation, the enforcement proceeding, and the basis for seeking recovery of such violation in rates; and (C) to the extent there is an ITC Payment, date of receipt of such Payment, confirmation that it is being booked as non-operating income in the year received unless it is an ITC Maintenance Retainer, in which case, if not booked in the year received, confirmation that the input is being amortized over three years. The

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applicable date of such Posting and Filing is referred to herein as the Filing Date.

- f. On the Filing Date, notify Zonal Transmission Customers, -by e-mail using the most recent e-mail addresses provided to Sunflower, of the website addresses of the Annual Update and True-Up Adjustment Postings and Filings, as applicable;
- g. Respond within seven (7) Business Days to reasonable information requests submitted by Staff, and within ten (10) Business Days to reasonable information requests submitted by Interested Parties for information and work papers supporting the Annual Update. Any such information request shall be limited to that which is appropriate to determine if Sunflower has properly calculated the Annual Update or True-Up Adjustment and whether the costs included in the Annual Update or True-Up Adjustment are appropriately recovered under the terms of the FBR and the FBR has been applied according to its terms; and will be governed by a Discovery Order and Protective Order issued by the KCC in the Compliance Docket;
- h. With respect to the Annual Update, provide at least thirty (30) days advance notice of a Customer Meeting to Zonal Transmission Customers and KCC-designated staff members, via e-mail to the most recent e-mail addresses provided to Sunflower (all references herein to days shall be calendar days unless specified otherwise). Such Customer Meeting shall be held no sooner than ten (10) days after the Filing Date of the Annual Update and no later than October 16 each year, to explain and answer questions regarding the Annual Update for the next calendar year. Any Interested Party may raise an Informal Challenge at any time. Sunflower shall modify the Annual Update to reflect any changes that it and the participating Interested Parties all agree upon by no later than November 20 and shall cause the revised Annual Update to be Posted and Filed in the same manner as the original Annual Update. Any Issue not agreed to may be raised as a Formal Challenge and resolved as provided in Section E.

4. Prior Year True-Up Adjustment

The True-Up Adjustment for the prior Rate Year shall:

- a. Be Filed, as discussed above in Section C.3.e.;

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- b. Be based upon Sunflower's Annual Report for that Rate Year and upon the books and records of Sunflower (Sunflower's Annual Report, books, and records all to be maintained consistently with the FERC Uniform System of Accounts (USoA) and FERC accounting policies and practices);
- c. Be calculated pro rata based on the months during the Rate Year when the ATRR was in effect by multiplying the Annual True-Up Adjustment by the number of months that the ATRR was in effect divided by 12;
- d. Include a variance analysis of, at minimum, actual revenue requirement components of rate base, operating and maintenance expenses, depreciation expense, taxes, return on rate base, and revenue credits as compared to the corresponding components in the projected revenue requirement that was calculated for the Rate Year with an explanation of material changes;
- e. Provide sufficiently detailed supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the actual ATRR for the applicable Rate Year and are not otherwise available directly from the Annual Report;
- f. Include an identification of (i) any changes in Sunflower accounting policies, practices, and procedures (including changes resulting from revisions to FERC's Uniform System of Accounts and/or Annual Report reporting requirements) from those in effect during the calendar year upon which the most recent ATRR was based and that, in Sunflower's reasonable judgment, could impact the Formula Rate or the calculations under the Formula Rate for Rate Years with pending True-Up Adjustments or within the next three years; (ii) any changes in the SPP Tariff from the provisions of the SPP Tariff in effect during the calendar year upon which the most recent ATRR was based and that, in Sunflower's reasonable judgment, could impact the Formula Rate or the calculations under the Formula Rate for Rate Years with pending True-Up Adjustments or within the next three years; and (iii) any change, and the dollar value of the change, in the classification of any transmission facility under Attachment AI of the SPP Tariff (including the costs of any reclassified facility) that Sunflower has made in the applicable True-Up Adjustment or Annual Update; and

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- g. Be subject to review and challenge in accordance with the procedures set forth in these Formula Rate Implementation Protocols, and as directed and controlled by Orders of the KCC.

5. Changes to the FBR

A change to the FBR inputs related to extraordinary property losses, TIER, DSC, or, depreciation rates that are used to calculate the composite rates applied in the FBR may not be made absent an appropriate Filing with and order of the KCC.

6. Corrections or Modifications to Annual Report

If Sunflower files any corrections or modifications to its Annual Report prior to the Filing Date of its Annual Update and such corrections or modifications would affect the True-Up Adjustment for a prior Rate Year, the True-Up Adjustment for each Rate Year(s) affected by the corrections or modifications shall be updated to reflect the corrected or modified Annual Report and the Annual Update and shall incorporate the change in such True-Up Adjustment for the next effective Rate Year(s), with Interest. Corrections or modifications to an Annual Report filed after the Filing Date of an Annual Update and not included in a revised Annual Update by November 20 shall be incorporated in the next True-Up Adjustment or Annual Update, as applicable. Sunflower shall report in a timely manner to the KCC, and all parties required by KCC regulations any corrections or modifications to its Annual Report, that affect materially the past or present implementation of the Formula Rate, whether such corrections or modifications have the effect of increasing or decreasing the resulting transmission rates.

D. ANNUAL REVIEW PROCEDURES FOR TRUE-UP ADJUSTMENT

Each True-Up Adjustment for the prior Rate Year shall be subject to the following review procedures (Annual Review Procedures) (if any of the dates provided for herein do not fall on a Business Day, then the due date shall be the first Business Day thereafter):

- Each year, Sunflower will, with at least thirty (30) days' notice, convene a Customer Meeting no sooner than ten (10) days after the Filing Date of the True-Up Adjustment and no later than July 8 to discuss the True-Up Adjustment.
- Interested Parties may begin submitting information requests immediately following the Filing Date of the True-Up Adjustment and will have until October 13 (one-hundred thirty-five (135) days after June 1) or the next Business Day if October 13

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is not a Business Day, to serve reasonable information requests on Sunflower for information and work papers supporting the True-Up Adjustment for the prior Rate Year. Such information requests shall be limited to that which is appropriate to determine if Sunflower has properly calculated the True-Up Adjustment under review (including any corrections pursuant to Section C.6) and whether the costs included in the True-Up Adjustment are properly recorded, prudently incurred, and appropriately recovered under the terms of the Formula Based Rate and the Formula Based Rate has been applied according to its terms. Such information requests will be governed by a Discovery Order and Protective Order issued by the KCC in the Compliance Docket.

3. Sunflower shall respond within seven (7) Business Days to reasonable information requests submitted by Staff, and within ten (10) Business Days to reasonable information requests submitted by Interested Parties for information and work papers supporting the True-Up Adjustment. To the extent Sunflower and any interested party(ies) are unable to resolve disputes related to information requests submitted in accordance with these Formula Rate Implementation Protocols, Sunflower or any Interested Party may petition the KCC by filing a motion in the Compliance Docket.
4. Any Interested Party may notify Sunflower in writing of any specific Issue(s) (Informal Challenge) regarding the True-Up Adjustment; provided that such notice must be received by Sunflower the later of (a) October 28 (one-hundred fifty (150) days after June 1) or the next Business Day, if October 28 is not a Business Day, or (b) 10 Business Days after receipt of Sunflower's last response to an information request submitted by an Interested Party by October 1 and pursuant to Section D.2. above. Challenges to the FBR itself shall not be considered "Issues" for purposes of these Protocols and shall be resolved under Section F.1.

E. RESOLUTION OF CHALLENGES

For each True-Up Adjustment and Annual Update:

1. Formal Challenges

- a. If Sunflower and any Interested Party(ies) are unable to resolve all Issues within ninety (90) days after an Informal Challenge of an Annual True-Up is made, or before November 20 with respect to an Annual Update, the

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Interested Party(ies) may File a motion challenging the True-Up Adjustment or Annual Update (Formal Challenge). All information produced pursuant to these Protocols may be included in any Formal Challenge, or in any other proceeding concerning the Formula Rate initiated at the KCC.

- b. If any Interested Party raises an Issue with respect to the recovery of NERC fines or penalties actually paid or the applicability of a TRI to a Special Project, and the participating Interested Parties have not resolved the Issue by November 20 such amount shall not be included in the Annual Update. If no Formal Challenge has been Filed by the next May 1, Sunflower may include the amount in the True-Up Adjustment, with Interest; provided, however, that if an Interested Party Files a Formal Challenge of the Issue, Sunflower shall not include such item in the Annual True-Up until the matter is finally resolved by the KCC, at which point, Sunflower shall be entitled to include any amounts so approved by the KCC, with Interest, in the next Annual True-Up or as otherwise ordered by the KCC.

2. Confidentiality

Sunflower may designate any response to an information request as confidential if the information conveyed meets the definition of confidential information, as provided in the applicable statutes, rules and regulations of the KCC, and as governed by the KCC's Protective Order issued in the Compliance Docket. Interested Parties' representatives shall treat such response as confidential in connection with any of the proceedings discussed in this section; provided, however, that when so used, such response shall initially be Filed under seal (unless the claim of confidentiality is waived by Sunflower), subject to a later determination by the KCC that the material is, in whole or in part, not entitled to confidential treatment.

3. Applicable Burden of Proof

In any proceeding ordered by the KCC in response to a Formal Challenge, parties will bear the burden of proof in accordance with applicable KCC precedent as it may be modified by KCC.

4. Refunds

Any refunds or surcharges resulting from a Formal Challenge shall be calculated,

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with Interest, from the effective date of the challenged True-Up Adjustment or Annual Update, and shall be reflected in the True-Up Adjustment and Annual Update for the next Rate Year.

5. Errors

In the event that Sunflower identifies an error in a True-Up Adjustment (or an Annual Report that is used as an input to the Formula Rate), or is required by applicable law or a court or regulatory body to correct an error, Sunflower shall correct such error in good faith and without regard to whether the correction increases or decreases Sunflower's revenue requirements as directed by the KCC. Any such correction will be implemented in the True-Up Adjustment and Annual Update for the next Rate Year, with Interest as described in Section C.3.b. above. Nothing in these Protocols should or may be construed as preventing an Interested Party from contesting such correction.

F. MISCELLANEOUS1. Other Rights

Nothing in these Protocols limits or deprives Sunflower, the KCC or any Interested Party of any rights it may otherwise have under any applicable provision of applicable law. The provisions of these Protocols addressing review and challenge of the True-Up Adjustment or Annual Update are not intended to nor shall be construed as limiting Sunflower's, KCC's or any party's rights under any applicable provision of applicable law.

2. FERC

In addition to approval by the Kansas Corporation Commission, no change may be made in the ratios contained in the Formula that are used to establish the Annual Transmission Revenue Requirement for Sunflower, unless approved, or accepted and permitted to go into effect, by the Federal Energy Regulatory Commission pursuant to a filing by SPP under the Federal Power Act.

3. Requirement for Limited Financial Ratios Filing

- a. The current base Times Interest Earned Ratio and base Debt Service Coverage Ratio included in the Formula (see Actual Gross Rev Req, Lines 150 and 163, respectively) (the Financial Ratios) have been set at levels

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necessary to produce adequate cash flow for the period Sunflower is unable to obtain long term secured financing for new capital investments. Upon the earliest to occur of any New Financing Approval, as more fully described in paragraphs b and c below, Sunflower shall promptly make a Filing with the KCC, which filing shall be limited to the issue of retaining or modifying the Financial Ratios (Ratio Filing). "New Financing Approval" shall mean obtaining approval from RUS to issue new long-term secured debt to fund new capital investment, prepayment or payment at maturity of the Residual Value Note, or any other elimination of the Residual Value Note.

- b. If the New Financing Approval is obtained in connection with a prepayment of the Residual Value Note or in connection with a new financing on or before December 31, 2015, then no later than thirty (30) days following the closing of such financing, Sunflower shall conduct a meeting with KCC Staff and interested parties to discuss the contents of and appropriate timing for the Ratio Filing. Sunflower shall make the Ratio Filing no later than ninety (90) following the closing of such financing.
- c. If the New Financing Approval has not otherwise been obtained by December 31, 2015, then no later than January 31, 2016, Sunflower shall conduct a meeting with KCC Staff and interested parties to discuss the contents of and appropriate timing for the Ratio Filing. Such Filing shall be made before the end of the first quarter of 2016, with the intent to make the change in Financial Ratios effective for the 2017 Rate Year.

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ATTACHMENT AQ-12**Extraordinary Transmission Facility Extension Service Terms****PURPOSE**

The purpose of these Extraordinary Transmission Facility Extension Service Terms ("Service Terms") is to establish a method by which Sunflower Electric Power Corporation ("Company") provides Extraordinary Extensions to serve new Member load and Third Party Wholesale Transmission Customers in a way that provides adequate recovery of costs and protects existing Member customers from unnecessary risks and potential stranded costs.

APPLICABILITY

These Service Terms are applicable to any Member or Third Party Wholesale Transmission Customer request for service where the request requires an extension of Transmission Facilities and the extension is determined by Company to be an Extraordinary Extension, using Member and Customer input, load requirements and characteristics. All Extraordinary Extensions shall follow the guidelines outlined in these Service Terms.

DEFINITIONS

"Actual Cost": The actual total cost for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension meeting Company Standard, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, any Schedule Acceleration Cost, and reasonable legal and consulting fees, less Decommissioning Cost posted in the form of security pursuant to Section 1(c).

"Additional Payment": As defined in Section 4(b)(i) or 4(c)(i) of these Service Terms.

"Annual Transmission Revenue Requirement (ATRR)": As stated in the Open Access Transmission Tariff.

"Additional Subsequent Customer": A Subsequent Customer that requests service after the first Subsequent Customer that has signed a TFSA with respect to an Extraordinary Extension.

"Company": Sunflower Electric Power Corporation, a Kansas corporation.

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“Company Schedule”: The estimated schedule to complete the Extraordinary Extension following Good Utility Practice and avoiding Schedule Acceleration Costs or other premium costs, as prepared by Company or Company’s consultants.

“Company Standard”: In accordance with Good Utility Practice, Company’s board approved specifications, policies, procedures, criteria and facilities connection requirements, as well as, all applicable laws, rules and regulations, including, but not limited to, the North American Electric Reliability Corporation (or any successor electric reliability organization) and SPP Regional Entity Standards and requirements, Kansas Corporation Commission rules and regulations, the National Electrical Safety Code requirements, the Rural Utilities Service requirements and the SPP tariff, criteria, standards, policies, and procedures.

“Company-Transmission Coincident Peak Average (C-TCPA)”: Company’s monthly transmission peak load expressed in megawatts (“MW”), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

“Credits”: As defined in Section 3(a)(i) of these Service Terms.

“Customer”: Any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

“Decommissioning Cost”: The portion of Actual Costs estimated by Company for decommissioning the Extraordinary Extension, the amount and form of which shall be expressly stated in each applicable TFSA.

“Designee”: As defined in Section 2 of these Service Terms.

“Estimated Cost”: All estimated costs for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, and reasonable legal and consulting fees in order to meet the Company Standard, as determined by Company, to serve the Initial Customer.

“Extraordinary Extension”: Transmission Facilities required to serve new Member load, whereby the Transmission Facilities would require an investment by Company that, using Member’s and Initial Customer’s input, load requirements and characteristics, Company’s

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estimated revenue from the Member may not, in Company's reasonable judgment, generate sufficient revenue to recover the Actual Cost of the Transmission Facilities. An Extraordinary Extension may also comprise additional Transmission Facilities built to modify a previous Extraordinary Extension and/or other facilities Company determines to be necessary to serve an Additional Subsequent Customer.

"Good Utility Practice": As defined in ~~Part 1 of the~~ [SPP OATT transmission tariff](#).

"Initial Customer": The Member customer(s) causing the Extraordinary Extension.

"Initial Customer Transmission Coincident Peak Average (IC-TCPA)": The Initial Customer's monthly load contribution measured coincident (same date and time) with the C-TCPA. The IC-TCPA is used for 12 calendar months until a new C-TCPA is established by Company in January of each year.

"Member": The applicable Company Member-Owner cooperative: Lane-Scott Electric Cooperative, Inc., Pioneer Electric Cooperative, Inc., Prairie Land Electric Cooperative, Inc., Victory Electric Cooperative Association, Inc., Western Cooperative Electric Association, Inc., and Wheatland Electric Cooperative, Inc.

"Open Access Transmission Tariff (OATT)": The Company's Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

"Performance Refund": As defined in Section 3(a) of these Service Terms.

"Schedule Acceleration Costs": Those additional reasonable costs necessary to accelerate the schedule to meet the Initial Customer's or Subsequent Customer's requirements as compared to the Company Schedule.

"SPP": The regional transmission organization that has functional control of Company's transmission assets, currently the Southwest Power Pool, Inc.

"Subsequent Customer": A Member's retail customer who requests service on an Extraordinary Extension after the execution of the Transmission Facilities Sponsorship Agreement by and between Company, the Member and the Initial Customer and the request would have otherwise been determined by Company to be an Extraordinary Extension.

"Subsequent Customer-Transmission Coincident Peak Average (SC-TCPA)": The Subsequent Customer's monthly load contribution expressed in megawatts (MW) as measured coincident (same date and time) with the C-TCPA. The SC-TCPA is used for up to 12 calendar months until a new C-TCPA is established by Company in January of each year.

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“Third Party Wholesale Transmission Customer”: Any third party wholesale distributor receiving transmission service from Company under the terms and conditions of the OATT who is not a Company Member. For purposes of these Service Terms, the term Third Party Wholesale Transmission Customer is interchangeable with the term Member.

“Transmission Facilities”: Electric transmission line and substation facilities operated at 100 kV and above.

“Transmission Facilities Sponsorship Agreement (TFSA)”: Each agreement entered into by and among Company, Member and Initial Customer or any Subsequent Customer, concerning service over the Extraordinary Extension. For this purpose, pro-forma agreements are provided as exhibits to this Attachment, specifying the relevant terms and conditions available to all Initial Customers and Subsequent Customers requesting service for which an Extraordinary Extension is deemed to be required.

“Unfunded Balance”: As defined in Section (4)(b)(i) of these Service Terms.

EXTRAORDINARY EXTENSIONS

1. **Company Responsible for Completion of Extraordinary Extension.** Company will provide the Extraordinary Extension required to serve the Initial Customer’s load. Company, the Member and the Initial Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 1**.

- a. Cost Responsibility. The Initial Customer will be responsible for 100% of the Actual Cost and will bear all risk associated with future recovery. Without limiting the generality of the foregoing, Company will require advance payment by the Initial Customer for the total Estimated Cost to complete and energize the Extraordinary Extension. Company has the right to modify such contribution made by the Initial Customer to reflect the Actual Cost.
 - i. Prior to construction, Company will develop an Estimated Cost of the Extraordinary Extension. Initial Customer will pay to Company the total Estimated Cost in accordance with payment terms as may be defined in the TFSA.
 - ii. Upon completion of the Extraordinary Extension, a true-up of payments to Actual Cost will be made.

- b. Customer Right to Information. The Initial Customer shall be entitled to status updates on the construction of an Extraordinary Extension on the same schedule

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and in the same detail that the Company provides such information to SPP for SPP-planned Transmission Facilities of like size. In addition, the Initial Customer shall be entitled to information supporting Estimated Costs, the Company Schedule, and Actual Costs on the same basis that SPP is entitled to like information for SPP-planned Transmission Facilities of like size.

- c. Decommissioning Cost. The Initial Customer shall have the option of providing a performance bond, letter of credit, or other security reasonably acceptable to Company ("security") in lieu of cash to cover Decommissioning Cost. Each Subsequent Customer shall have the same option with respect to its pro-rata share of Decommissioning Cost. Upon commencement of service using the Extraordinary Extension to a Customer that is not a Subsequent Customer, Company shall promptly return such Decommissioning Cost security to the Initial Customer and, if applicable, any Subsequent Customer, or, if applicable, shall refund cash Decommissioning Cost and adjust the Unfunded Balance accordingly.

2. Member Build Option. Company may allow the Member or a designee acceptable to Company (the "Designee"), to provide the Extraordinary Extension (excluding right-of-way and fee title procurement and other activities, as determined by Company) pursuant to the guidelines contained in this Section 2. Company will not unreasonably withhold such permission. Company and the Member or its Designee will enter into an agreement ("Third Party Build Agreement"), which, subject to the conditions of this Section 2, will control the execution of the Member Build Option. Company will provide a copy of its current draft Third Party Build Agreement to any person requesting it. The Third Party Build Agreement will provide, *inter alia*, that

- a. The engineering, design, equipment, construction and installation of the Extraordinary Extension will meet the Company Standard.
- b. Company will review the plans and specifications for the design and construction of the Extraordinary Extension, but such action will not relieve the Member or Designee from responsibility for any errors or omission in such plans or specifications, nor from responsibility for complying with any obligations under the Third Party Build Agreement. The Member or the Designee must receive prior approval from Company of such plans and specifications before commencing construction. In no event will expenses associated with rework required to complete the Extraordinary Extension in accordance with approved plans and specifications

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or the Company Standard be included in the Performance Refund to be paid to the Member (or Designee) as described in Section 3 below.

- c. The Initial Customer will be responsible for 100% of the Actual Cost of the Extraordinary Extension.
 - i. The Member or the Designee will develop an Estimated Cost of the Extraordinary Extension utilizing the Company Standard. Company may allocate reasonable project management costs to the Member or Designee's Estimated Cost for the Extraordinary Extension.
 - ii. If the Member or Designee's Estimated Cost for the Extraordinary Extension differs from Company's Estimated Cost, then the lesser of the two estimates will become the Estimated Cost and will be deemed the defined Actual Cost for the Extraordinary Extension for purposes of any "Performance Refund" paid to the Member as described in Section 3(a) below.
- d. After completion of the Extraordinary Extension, the Member or Designee will transfer ownership of the Extraordinary Extension, along with all warranties for design, material and construction, free of any liens or encumbrances, to Company upon terms and conditions satisfactory to Company. Such transfer shall occur prior to the commissioning and energization of the Extraordinary Extension.

3. Initial Customer Performance Refund.

- a. Company will pay to the Member a performance refund for the Actual Costs, less all Schedule Acceleration Costs, of the Extraordinary Extension (the "Performance Refund").
 - i. The Performance Refund will be based on the ratio of the IC-TCPA, coincident with the C-TCPA times the ATRR on a monthly basis over a period of 10 years (the "Credits"). In no event will the Credits exceed the Actual Cost less any Schedule Acceleration Costs.
 - ii. After the Member receives the Performance Refund from Company, the Performance Refund will be passed to the Initial Customer no later than the next Member billing cycle, all in accordance with the TFSA.

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4. Subsequent Customers Additional Payment and Performance Refund.

- a. One or More Extraordinary Extensions. A Subsequent Customer (including any Additional Subsequent Customer) will be responsible for paying the Unfunded Balance of any applicable Initial Customer's Extraordinary Extension as set forth below. In addition, to the extent a separate Extraordinary Extension is required to serve such customer, the terms for the Performance Refund for that additional Extraordinary Extension will be governed by the terms applicable to an Initial Customer and the TFSA will be modified accordingly.
- b. Subsequent Customer. If a Member requests electric service for a Subsequent Customer, Company, the Member and the Subsequent Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 2**.
- i. Company will calculate, as of the effective date of the Subsequent Customer's TFSA, the Actual Cost less any Schedule Acceleration Costs and Credits paid or accrued (and less any refunded cash Decommissioning Cost) ("Unfunded Balance"). Prior to taking service from the Extraordinary Extension, the Subsequent Customer will pay one-half of the Unfunded Balance as an additional payment ("Additional Payment") to the Company, for refund to the Initial Customer, as an additional Credit against the Actual Cost less any Schedule Acceleration Costs.
- ii. Credits will be calculated and paid to the Member based upon the ratio of the SC-TCPA to the C-TCPA times the ATRR on a monthly basis, for the remaining 10 year term of the Initial Customer's TFSA. After receiving the Performance Refund from Company, the Member will refund the Subsequent Customer the same Performance Refund amount in the same manner, no later than the next Member billing cycle. In no case will the Member provide Credits to the Initial Customer or Subsequent Customer that in the aggregate exceed the Actual Cost less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.
- c. Additional Subsequent Customers. For each electric service request by the Member for an Additional Subsequent Customer, Company, the Member and the Additional Subsequent Customer will enter into a TFSA substantially in the form attached hereto in **Exhibit 2**.

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- i. Company will calculate, as of the effective date of the Additional Customer's TFSA, any Unfunded Balance to determine the contribution by the next Subsequent Customer and reduce pro-rata the Unfunded Balance of the Initial Customer and any prior Subsequent Customers (such pro-rata payment being the "Additional Payment" for such Additional Subsequent Customer). Prior to taking service from the Extraordinary Extension, the Additional Subsequent Customer shall pay its pro-rata share of the Unfunded Balance as an Additional Payment to the Company, which will then refund the Additional Payment to the Initial Customer and any prior Subsequent Customers.
- ii. With the addition of each Subsequent Customer, Credits will be calculated and paid to Member based upon the ratio of SC-TCPA and C-TCPA times the ATRR for the remaining 10 year term of the Initial Customer's TFSA. In no case will the Member provide Credits to the Initial Customer and any Subsequent Customers that in the aggregate exceed the Actual Cost less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.

SPP REQUIREMENTS

Nothing in these Service Terms modifies or voids the requirements of SPP with respect to Network Upgrades or Directly Assigned Facilities (each as defined in the SPP OATT) required as a part of SPP's transmission planning processes and the ability of the Company and the Member to recover such costs from appropriate customers. To the extent SPP determines that any Direct Assignment Facilities or Network Upgrades are required in its planning process and such charges are assessed against the Company as the result of service to the Initial Customer or Subsequent Customer, those charges (and the right to credits, if any) will be separately documented and cost recovery provided for in the applicable TFSA prior to execution. Any Third Party Wholesale Transmission Customer that takes service from SPP has the option of using SPP Attachment AQ, even if service to a Customer might otherwise be qualified for treatment under this Attachment AQ-12.

MODIFICATIONS TO SERVICE TERMS

The Company Board of Directors may revise these Service Terms from time to time at its discretion, subject to approval of the Kansas Corporation Commission.

Issued

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Effective

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By

Stuart S. Lowry, President and CEO

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(Name of Issuing Utility)

Schedule

SEPC-OATT-~~43~~18

Replacing Schedule

SEPC-OATT-13

Sheet

Entire Service Territory

(Territory to which schedule is applicable)

Which was filed

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KANSAS CORPORATION COMMISSION APPROVAL

These Service Terms have been approved by and filed with the Kansas Corporation Commission as Attachment **AQ-12** to the Company Open Access Transmission Tariff.

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Exhibit 1**Transmission Facilities Sponsorship Agreement**

(Initial Customer)

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**TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT
(Initial Customer)**

THIS TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT (this "Agreement") is made as of this _____ day of _____, 20____, ("Effective Date") by and between Sunflower Electric Power Corporation ("Company"), a Kansas corporation, _____ ("Member") **[if a Third Party Wholesale Transmission Customer, insert entity's name and use defined term of name in lieu of Member throughout]**, a Kansas **[Business Entity]**, and _____ ("Initial Customer") a **[State and Business Entity]**.

Recitals

WHEREAS, Member has submitted to Company a service request to provide an extension or upgrade of Company's electric transmission lines and substation facilities 100 kV and greater to serve, directly or indirectly, a new retail customer, or modify such retail customer's load;

WHEREAS, Company has instituted Extraordinary Transmission Facility Extension Service Terms ("Service Terms"), **Attachment AQ-12** to the Company's Open Access Transmission Tariff, on file with the Kansas Corporation Commission, in order to establish a just, reasonable and not unduly discriminatory method by which extensions of the Company transmission system are made as required and requested by Company's Members or Third Party Wholesale Transmission Customers to meet system load growth in accordance with all applicable laws, rules, regulations, tariffs, and contractual commitments;

WHEREAS, according to the Service Terms, Company has determined, using Member and Initial Customer's input, load requirements and characteristics, that Company's estimated incremental revenue from Customer may not generate sufficient revenue to pay for the actual cost of the transmission facilities required for such service;

WHEREAS, in consideration for Company building the Extraordinary Extension, Initial Customer has agreed to pay for such facilities and Company and Member have agreed to provide credits that will enable Initial Customer to offset such payment to charges for retail service;

NOW THEREFORE, in consideration of the agreements herein referred to and herein contained, Company, Member, and Initial Customer agree as follows:

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ARTICLE I DEFINITIONS

1.1 Definitions. Unless defined below, capitalized terms used herein shall have the meanings set forth in the OATT.

a. **“Actual Cost”** shall mean the actual total cost for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension meeting Company Standard, including, but not limited to, project management costs, costs of any required studies, right-of-way or fee title property acquisition costs, regulatory costs, any Schedule Acceleration Cost, and reasonable legal and consulting fees, less Decommissioning Cost security posted pursuant to Section 2.2.c.

b. **“Additional Payment”** shall mean a payment required by the Service Terms and actually received by Company from a Subsequent Customer with respect to the Extraordinary Extension.

c. **“Company”** shall mean Sunflower Electric Power Corporation a Kansas corporation.

d. **“Company Schedule”** shall mean the estimated schedule to complete the Extraordinary Extension following Good Utility Practice and avoiding Schedule Acceleration Costs or other premium costs as prepared by Company or Company's consultants.

e. **“Company Standard”** shall mean in accordance with Good Utility Practice, Company's board approved specifications, policies, procedures, criteria and Facilities Connection Requirements, as well as all applicable laws, rules and regulations, including, but not limited to, the North American Electric Reliability Corporation (or any successor electric reliability organization) and SPP Regional Entity standards and requirements, Kansas Corporation Commission rules and regulations, the National Electrical Safety Code requirements, the Rural Utilities Service requirements and the SPP tariff, criteria, standards, policies, and procedures.

f. **“Company-Transmission Coincident Peak Average (C-TCPA)”** shall mean Company's monthly transmission peak load expressed in megawatts (“MW”), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

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g. **“Credit”** shall mean the amount refunded by Company to Member, and then by Member to Initial Customer, in the form of a credit against a bill for Transmission Service, in accordance with the Performance Refund provisions in Section 2.3.

h. **“Customer”** shall mean any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

i. **“Decommissioning Cost”** shall mean the amount and the form (cash, performance bond, letter of credit, or other security) as set forth on **Exhibit A**.

j. **“Effective Date”** shall mean the date first listed above.

k. **“Estimated Cost”** shall mean all estimated costs for materials, labor, and equipment required for the planning, design, engineering, construction, installation, energization, and decommissioning of the Extraordinary Extension, including, but not limited to, project management costs, costs of any required studies, right-of-way fee title property acquisition costs, regulatory costs, and reasonable legal and consulting fees in order to meet the Company Standard, as determined by Company in accordance with the Service Terms.

l. **“Extraordinary Extension”** shall mean those Transmission Facilities required to serve new Member load that Company determines, in accordance with the Service Terms, would require an investment by Company that, using Member's and Initial Customer's input, load requirements and characteristics, Company's estimated revenue from Member may not generate sufficient revenue to recover the Actual Cost of the Transmission Facilities, as more particularly described on **Exhibit A**.

m. **“Facilities Connection Requirements”** shall mean those Company facility connection and performance requirements when interconnecting a generation, transmission or distribution facility to the Company transmission system, required by the NERC Reliability Standards to avoid adverse impacts on the reliability of the bulk electric system. The requirements address, among other things, coordinated joint studies, system protection and coordination, metering and telecommunications, breaker duty and surge protection, power quality impacts, equipment ratings, maintenance coordination, synchronizing of facilities, abnormal frequency and voltages, and communications and procedures during normal and emergency operating conditions.

n. **“Good Utility Practice”** is defined in ~~Part 4 of this~~ the SPP
OATT transmission tariff.

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o. **“Initial Customer”** shall mean the Member customer(s) causing the Extraordinary Extension.

p. **“Initial Customer-Transmission Coincident Peak Average”** or **“IC-TCPA”** shall mean Initial Customer's monthly load contribution measured coincident (same date and time) with the C-TCPA. The IC-TCPA is used for 12 calendar months until a new C-TCPA is established by Company in January of each year.

q. **“Member”** shall mean [insert name – note that if Third Party Transmission Customer is the party, this definition is dropped and defined name of Third Party Wholesale Transmission Customer is inserted in alphabetical order].

r. **“Open Access Transmission Tariff”** or **“OATT”** shall mean the Company Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

s. **“Party”** shall mean each of Company, Member and Initial Customer.

t. **“Performance Refund”** shall mean the amount to be credited pursuant to Section 2.3.

u. **“Performance Refund Term”** shall mean the period in which Initial Customer is eligible to recover the Performance Refund as provided in Section 2.3.

v. **“Schedule Acceleration Costs”** shall mean those additional reasonable costs necessary to accelerate the schedule to meet Initial Customer's requirements, as compared to the Company Schedule, as determined by Company in compliance with the Service Terms.

w. **“Service Terms”** is defined in the Second Recital.

x. **“SPP”** shall mean the regional transmission organization that has functional control of Company's transmission assets, currently the Southwest Power Pool, Inc.

y. **“Subsequent Customer”** shall mean a retail customer who requests service after the Effective Date and whose service, pursuant to the Service Terms, requires it to pay a portion of the cost of the Extraordinary Extension.

z. **“Transmission Facilities”** shall mean electric transmission line and substation facilities operated at 100 kV and above.

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aa. **“Unfunded Balance”** shall mean the Actual Costs less Schedule Acceleration Cost and less any Credits paid or accrued as of the date any Subsequent Customer takes service and less any cash refund of Decommissioning Cost.

1.2 Rules of Construction. The following rules of interpretation shall apply in this Agreement:

- a. The masculine shall include the feminine and neuter.
- b. References to “Articles,” “Sections” and “Exhibits” shall be to articles, sections and exhibits of this Agreement.
- c. The Exhibits attached hereto are incorporated in and are intended to be a part of this Agreement.
- d. Each reference in this Agreement to any agreement or document or a portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both the Parties.
- e. Each reference in this Agreement to the OATT and to terms defined in, and other provisions of, the OATT shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.
- f. The term “hour” shall mean a sixty minute block of time starting at the top of an hour for 60 minutes, the term “day” shall mean a calendar day, the term “month” shall mean a calendar month, and the term “year” shall mean a calendar year. Whenever an event is to be performed, a period commences or ends, or a payment is to be made on or by a particular date and the date in question falls on a day which is not a Business Day, the event shall be performed, or the payment shall be made, on the next succeeding Business Day; provided, however, that all calculations shall be made regardless of whether any given day is a Business Day and whether or not any given period ends on a Business Day.
- g. In this Agreement, the words “include,” “includes” and “including” are to be construed as being at all times followed by the words “without limitation.”
- h. The words “hereof,” “herein” and “hereunder” and words of similar import when used in this Agreement shall, unless otherwise specified, refer to this Agreement as a whole and not to any particular provision of this Agreement.

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ARTICLE II OBLIGATIONS OF THE PARTIES

2.1 Agreement. Prior to execution of this Agreement, Company has provided to Initial Customer and Member the Estimated Cost and the Company Schedule, a copy of which is included in Exhibit A. In accordance with the Service Terms and on the basis of such documents, Company agrees to provide the Extraordinary Extension to serve Initial Customer and Initial Customer agrees to be responsible for the Actual Cost, with a right to Performance Refunds, all in accordance with the provisions of this Agreement.

2.2 Advance Payment of Estimated Cost.

a. *Initial Customer Advance Payment.* Prior to initiation of engineering, procurement, and construction, Initial Customer shall pay to Company the Estimated Cost, as further detailed in **Exhibit A**. To the extent that Initial Customer requests acceleration of the Company Schedule, Initial Customer agrees to be responsible for the reasonable Schedule Acceleration Costs and will promptly pay such additional amount to the Company as Estimated Costs. **[If Initial Customer is designated to build, it will provide appropriate security in form of letter of credit or bond, for completion and/or decommissioning only, as the specific facts require, and this agreement will be modified accordingly.]**

b. *Initial Customer Billing or Reimbursement.* After the Extraordinary Extension is energized, Company shall bill Initial Customer the Actual Cost, net of any Estimated Cost payments already received from Initial Customer. If Actual Cost is less than the Estimated Costs paid by Initial Customer, then Company shall promptly refund the balance (without interest) to Initial Customer. If Actual Cost is greater than Estimated Cost, Initial Customer shall promptly pay the remaining balance in full (without interest).

c. *Decommissioning Cost.* Customer has provided Decommissioning Cost in the amount and form set forth on **Exhibit A** and Company acknowledges receipt of the same. Upon commencement of service using the Extraordinary Extension to a Customer that is not a Subsequent Customer, Company shall promptly **[return such security to Initial Customer] [refund the cash Decommissioning Cost and adjust the Unfunded Balance accordingly].**

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2.3 Performance Refund. Initial Customer shall be entitled to a Performance Refund of its Unfunded Balance, as set forth below, provided, however, that in no case will Company or Member provide Credits to Initial Customer that in the aggregate exceed Actual Costs less Schedule Acceleration Costs.

a. **Performance Refund Term.** Initial Customer shall be entitled to Performance Refund payments for a 120-month period ("Performance Refund Term"). The Performance Refund Term shall commence on February 1 of the year after the calendar year in which the Extraordinary Extension has been energized and service to Initial Customer has been in effect for at least thirty days. The Performance Refund Term shall end on the last day of the 120-month term or, if earlier, when Initial Customer's Unfunded Balance is zero.

b. **Company Refund to Member.** Commencing with the first billing cycle for the Member after commencement of the Performance Refund Term, Company shall pay to Member on a monthly basis, in the form of a Credit against charges for delivery of electric power to Initial Customer over Company's transmission system, an amount equal to the Performance Refund, as calculated pursuant to **Exhibit B**.

c. **Member Refund to Initial Customer.** Upon receipt of the Performance Refund from Company, Member shall pay to Initial Customer on a monthly basis, no later than the next Member billing cycle for such Customer, a Performance Refund, in the form of a Credit against charges for delivery of electric power to Initial Customer, as calculated pursuant to **Exhibit B**.

d. **Subsequent Customer.** If, after the Effective Date of this Agreement, Member requests service for a Subsequent Customer that will use the Extraordinary Extension, Company will calculate the Unfunded Balance. Prior to the Subsequent Customer taking service from the Extraordinary Extension, the Subsequent Customer shall pay one-half of the Unfunded Balance to Company, which will then promptly refund the Additional Payment amount back to the Initial Customer in accordance with the Service Terms, and Initial Customer's Unfunded Balance will be adjusted and reflected in **Exhibit B**. Likewise, the Subsequent Customer shall provide cash or security for one-half of the Decommissioning Cost and Initial Customer's deposit or security for Decommissioning Cost shall be reduced proportionately and reflected in **Exhibit A**. Pursuant to the Service Terms, any further Subsequent Customer(s) will likewise pay its pro-rata share of the remaining Unfunded Balance of Initial Customer and provide cash or security for its pro-rata share of Decommissioning Cost prior to such Subsequent Customer taking service from the Extraordinary Extension, and **Exhibits A and B** will be further amended to reflect such payment and security. Notwithstanding the foregoing, in no case will Company or Member

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provide Credits to Initial Customer or any Subsequent Customer that in the aggregate, and including any refunded cash Decommissioning Costs, exceed Actual Costs less Schedule Acceleration Costs.

ARTICLE III MISCELLANEOUS

3.1 Term. This Agreement shall take effect as of the Effective Date and shall continue in full force and effect through the end of the Performance Refund Term.

3.2 Assignment. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective successors and assigns, but shall not be assigned by any Party, except to successors to all or substantially all of the properties and assets of such Party, without the written consent of the other Parties. Such written consent shall not be unreasonably withheld. Notwithstanding the foregoing, a Party may, upon prior written notice to the other Parties, assign this agreement as security without the need for further written consent **[and Member's interest in this Agreement may be assigned, transferred, mortgaged or pledged by such entity without further consent for the purpose of creating a security interest for the benefit of the United States of America, acting through the Rural Utilities Service ("RUS"), and thereafter the RUS, without the approval of any Party or its lenders, may cause RUS's interest in this Agreement to be sold, assigned transferred or otherwise disposed of to a third party].**

3.3 Termination. Initial Customer shall have the right to terminate this Agreement at any time, and for any reason, upon thirty (30) days prior written notice to Member and Company; provided, however, that such termination shall not relieve Initial Customer of the obligation to pay all Actual Costs, including cancellation charges, that Company incurs prior to or is obligated to pay as of the date of termination.

3.4 Indemnification. Each Party shall indemnify, hold harmless and defend each other, their agents, servants, employees, officers and directors from and against any and all costs and expenses for any third party claims, including but not limited to reasonable attorney fees, court costs and all other amounts which said other Party, its agents, servants, employees, officers and directors are or may become obligated to pay on account of any and all demands, claims, liabilities or losses directly arising or alleged to have arisen out of, or in any way connected with the negligence or willful misconduct of the indemnifying Party, its agents, servants, employees, officers or directors in connection with or arising out of this Agreement, whether such demands, claims, liabilities or losses are for damages to property, including

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property of the Parties, or for injury or death of any person, including agents, servants, employees, officers or directors of the Parties.

3.5 Limitation on Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, IN NO EVENT SHALL ANY PARTY HERETO BE LIABLE TO ANY OTHER PARTY HERETO FOR SUCH OTHER PARTY'S INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOST PROFITS.

3.6 Approvals. This Agreement is conditioned upon approval by any entity, commission or regulatory body, if any, whose approval may be required by law. The Parties shall use their best reasonable efforts to secure the approvals of this Agreement and shall cooperate in such efforts as reasonably requested by the Parties.

3.7 Survival of Terms and Conditions. After termination of this Agreement as provided herein, each provision of this Agreement related to indemnification obligations and the recovery of damages sustained hereunder and the exercise of remedies generally shall survive the termination of this Agreement to the full extent necessary for their enforcement.

3.8 Notice and Payment. All payments or notices required or desired to be given hereunder shall be in writing and shall be deemed given if delivered personally; mailed by certified mail, postage prepaid, addressed to the Parties at their last known addresses; or e-mailed, read receipt requested. Unless otherwise notified by one Party to the other as follows:

a. To Company:

Sunflower Electric Power Corporation
Attn: President and CEO
301 West 13th Street
Hays, KS 67601
E-mail: _____

With a copy to:

Sunflower Electric Power Corporation
Attn: General Counsel
301 West 13th Street
Hays, KS 67601
E-mail: _____

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b. To Member:

[insert]

c. To Initial Customer:

[insert]

3.9 Governing Law. This Agreement will be construed in accordance with, and be governed by, the internal laws of the State of Kansas, without regard to the conflict of law provisions thereof.

3.10 Performance. Performance by Company is subject to all valid, present and future state and federal laws, orders, rules, and regulations as now effective or made effective from time-to-time as provided by law.

3.11 Severability. If any provision of this Agreement is held to be invalid or unenforceable for any reason, such provision shall be ineffective to the extent of such invalidity or unenforceability; provided, however, that the remaining provisions will continue in full force without being impaired or invalidated in any way unless such invalid or unenforceable provision or clause shall be so significant as to materially affect the Parties' expectations regarding this Agreement.

3.12 Amendment and Modification. This Agreement may be amended, modified or supplemented only by written agreement of the Parties.

3.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which shall together constitute one and the same Agreement.

3.14 Descriptive Headings. The descriptive headings of the various sections hereof were formulated and inserted for convenience only and shall not be deemed to affect the meaning or construction of any of the provisions hereof.

3.15 Right to Information. Initial Customer shall be entitled to status updates on the construction of an Extraordinary Extension on the same schedule and in the same detail that the Company provides such information to SPP for SPP-planned Transmission Facilities of like size. In addition, the Initial Customer shall be entitled to information supporting Estimated Costs, the

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Company Schedule, and Actual Costs on the same basis that SPP is entitled to like information for SPP-planned Transmission Facilities of like size.

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IN WITNESS WHEREOF, the Parties have signed this Agreement by their duly authorized representatives as of the date first stated above.

COMPANY

Sunflower Electric Power Corporation

Name: _____

Title: _____

MEMBER

[Member Name]

Name: _____

Title: _____

INITIAL CUSTOMER

[Initial Customer Name]

Name: _____

Title: _____

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Exhibit A
Estimated Cost

Member has requested Company upgrade or construct new Transmission Facilities that will interconnect existing [insert voltage] transmission line in

[Legal Description],**[County]** County, Kansas, approximately between structures **[XXX]** and **[XXX]**.**[insert one-line drawing]**

The Estimated Cost of the Transmission Facilities (Extraordinary Extension) is as follows:

The Decommissioning Cost is as follows:

\$ _____

Form provided: _____

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The Company Schedule for completing the Extraordinary Extension is as follows:

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Exhibit B**PERFORMANCE REFUND**

1. **Annual Update.** During the Performance Refund Term, Company will update this Exhibit with a supplement for each update and provide it to Initial Customer and Member (a) annually, on or before the first of February, and (b) upon any payment from a Subsequent Customer made to Initial Customer.
2. **Monthly Credits.** Initial Customer shall be entitled to Credits on a monthly basis until the Unfunded Balance is paid or the Performance Refund Term ends, whichever is earlier. The monthly Credit (MPR) shall be calculated as follows:

$$\frac{(\text{IC-TCPA} / \text{C-TCPA}) \times \text{CATRR}}{12} = \text{MPR}$$

12

Where:**IC-TCPA** = [insert actual for applicable year]**C-TCPA** = [insert actual for applicable year]**CATRR** = [insert Company's Annual Transmission Revenue Requirement on the Effective Date of this Agreement, which amount will remain the same during the term of this Agreement]**MPR** = Monthly Performance Refund

3. **Applicable Unfunded Balance.** The Unfunded Balance is as follows, less, until the next update of this **Exhibit B**, the amount of any Credits applied as provided herein:
As of [insert date annual update or, if applicable, date of reduction due to payment by Subsequent Customer]

Amount: \$[insert dollar amount]

This Exhibit B is effective _____.

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By

Stuart S. Lowry, President and CEO

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Sunflower Electric Power Corporation

[Name]

President and CEO

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Exhibit 2**Transmission Facilities Sponsorship Agreement**

(Subsequent Customer)

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TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT
(Subsequent Customer)

THIS TRANSMISSION FACILITIES SPONSORSHIP AGREEMENT (this "Agreement") is made as of this _____ day of _____, 20____, ("Effective Date") by and between Sunflower Electric Power Corporation ("Company"), a Kansas corporation, _____ ("Member") **[if a Third Party Wholesale Transmission Customer, insert entity's name and use defined term of name in lieu of Member throughout]**, a Kansas **[Business Entity]**, and _____ ("Subsequent Customer") a **[State and Business Entity]**.

Recitals

WHEREAS, Company has instituted Extraordinary Transmission Facility Extension Service Terms ("Service Terms"), **Attachment AQ-12** to the Company's Open Access Transmission Tariff, on file with the Kansas Corporation Commission, in order to establish a just, reasonable and not unduly discriminatory method by which extensions of the Company transmission system are made as required and requested by Company's Members or Third Party Wholesale Transmission Customers to meet system load growth in accordance with all applicable laws, rules, regulations, tariffs, and contractual commitments;

WHEREAS, Member previously submitted to Company a service request to provide an extension or upgrade of electric transmission lines and substation facilities 100 kV and greater to serve the Initial Customer located within its certified retail service territory, and now has submitted a service request to serve Subsequent Customer through transmission facilities constructed to serve the Initial Customer;

WHEREAS, according to the Service Terms, Company has determined that the service request by the Member would have otherwise been determined by Company to be an Extraordinary Extension, requiring an investment by Company that after giving full consideration to Subsequent Customer's load requirements and characteristics, the Company's estimated revenue from Subsequent Customer may not generate sufficient revenue to pay for the actual cost of the Transmission Facilities required for such service;

WHEREAS, in consideration for Company making service over the Extraordinary Extension available to Member to serve Subsequent Customer, Subsequent Customer has agreed to pay [one-half] [its pro-rata share] [if there are two Subsequent Customers executing their Agreements simultaneously, it will be "pro-rata"] of the remaining Unfunded Balance for

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such facilities and Company and Member have agreed to provide credits that will enable Subsequent Customer to offset such payment to charges for retail service;

NOW THEREFORE, in consideration of the agreements herein referred to and herein contained, Company, Member, and Subsequent Customer agree as follows:

ARTICLE I DEFINITIONS

1.1 Definitions. Unless defined below, capitalized terms used herein shall have the meanings set forth in the OATT.

a. **“Actual Cost”** shall mean the actual total cost of the Extraordinary Extension, determined in accordance with the TFSA among Company, Initial Customer, and Member, less Decommissioning Cost posted in the form of security pursuant to Section 2.4. The Actual Cost is set forth on **Exhibit A**.

b. **“Additional Payment”** shall mean the payment required to be made hereunder by Subsequent Customer and any similar payment to be made in the future by an Additional Subsequent Customer.

c. **“Additional Subsequent Customer”** shall mean a Customer who requests service after the Effective Date and whose service, pursuant to the Service Terms, requires it to pay a portion of the cost of the Extraordinary Extension.

d. **“Aggregate Unfunded Balance”** shall mean, with respect to calculation of an Additional Payment due from a Subsequent Customer, the sum of the Unfunded Balance of each of the Initial Customer and all other Subsequent Customers, as determined under each applicable entity's TFSA.

e. **“Company”** shall mean Sunflower Electric Power Corporation, a Kansas corporation.

f. **“Company-Transmission Coincident Peak Average (C-TCPA)”** shall mean Company's monthly transmission peak load expressed in megawatts (“MW”), measured in the peak hour of the month, and averaged over a calendar year as reported to and used by SPP to bill Company for SPP Transmission Service. The C-TCPA shall be used for 12 months until a new C-TCPA is established and reported by Company to SPP in January of each year.

g. **“Credit”** shall mean the amount refunded by Company to Member, and then by Member to Subsequent Customer, in the form of a credit against a bill for Transmission

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Service, in accordance with the Performance Refund provisions in Section 2.3.

h. **“Customer”** shall mean any person, partnership, association, firm, public or private corporation, or governmental agency applying for or using retail electric service supplied directly or indirectly by a Member or Third Party Wholesale Transmission Customer.

i. **“Decommissioning Cost”** shall mean the amount and the form (cash, performance bond, letter of credit, or other security) as set forth on **Exhibit A**.

j. **“Effective Date”** shall mean the date first listed above.

k. **“Extraordinary Extension”** shall mean those Transmission Facilities built to serve the Initial Customer’s load, as more particularly described on **Exhibit A**.

l. **“Good Utility Practice”** is defined in ~~Part 1 of the~~ SPP OATT transmission tariff.

m. **“Initial Customer”** shall mean _____, as signatory to that certain TFSA dated as of _____, by and among Company, Member, and Initial Customer.

n. **“Member”** shall mean [insert name – note that if Third Party Transmission Customer is the party, this definition is dropped and defined name of Third Party Wholesale Transmission Customer is inserted in alphabetical order].

o. **“Open Access Transmission Tariff”** or **“OATT”** shall mean the Company’s Open Access Transmission Tariff approved by and on file with the Kansas Corporation Commission from time to time.

p. **“Performance Refund”** shall mean the amount to be credited to Subsequent Customer pursuant to Section 2.3.

q. **“Performance Refund Term”** shall mean the period in which Subsequent Customer is eligible to recover the Performance Refund as provided in Section 2.3.

r. **[If Applicable] “Previous Subsequent Customer”** shall mean _____, as signatory to that certain TFSA dated as of _____, by and among Company, Member, and such Previous Subsequent Customer.

s. **“Service Terms”** is defined in the First Recital.

t. **“SPP”** shall mean the regional transmission organization that has functional control of Company’s transmission assets, currently the Southwest Power Pool, Inc.

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u. **“Subsequent Customer-Transmission Coincident Peak Average (SC-TCPA)”** shall mean the Subsequent Customer’s monthly load contribution expressed in megawatts (MW) as measured coincident (same date and time) with the C-TCPA. The SC-TCPA is used for up to 12 calendar months until a new C-TCPA is established by Company in January of each year.

v. **“Transmission Facilities”** shall mean electric transmission line and substation facilities operated at 100 kV and above.

w. **“Transmission Facilities Sponsorship Agreement (TFSA)”** shall mean each agreement entered into by and among Company, Member and Initial Customer or any Subsequent Customer, concerning service over the Extraordinary Extension.

x. **“Unfunded Balance”** shall mean, with respect to Subsequent Customer, the amount set forth on **Exhibit B**, less any Credits paid or accrued as of the effective date of an Additional Subsequent Customer’s TFSA and less any cash refund of Decommissioning Cost.

1.2 Rules of Construction. The following rules of interpretation shall apply in this Agreement:

a. The masculine shall include the feminine and neuter.

b. References to “Articles,” “Sections” and “Exhibits” shall be to articles, sections and exhibits of this Agreement.

c. The Exhibits attached hereto are incorporated in and are intended to be a part of this Agreement.

d. Each reference in this Agreement to any agreement or document or a portion or provision thereof shall be construed as a reference to the relevant agreement or document as amended, supplemented or otherwise modified from time to time with the written approval of both the Parties.

e. Each reference in this Agreement to the OATT and to terms defined in, and other provisions of, the OATT shall be references to the same (or a successor to the same) as amended, supplemented or otherwise modified from time to time.

f. The term “hour” shall mean a sixty minute block of time starting at the top of an hour for 60 minutes, the term “day” shall mean a calendar day, the term “month” shall mean a calendar month, and the term “year” shall mean a calendar year. Whenever an event is to be performed, a period commences or ends, or a payment is to be made on or by a particular date

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and the date in question falls on a day which is not a Business Day, the event shall be performed, or the payment shall be made, on the next succeeding Business Day; provided, however, that all calculations shall be made regardless of whether any given day is a Business Day and whether or not any given period ends on a Business Day.

g. In this Agreement, the words "include," "includes" and "including" are to be construed as being at all times followed by the words "without limitation."

h. The words "hereof," "herein" and "hereunder" and words of similar import when used in this Agreement shall, unless otherwise specified, refer to this Agreement as a whole and not to any particular provision of this Agreement.

ARTICLE II OBLIGATIONS OF THE PARTIES

2.1 Agreement. Company is constructing or has constructed the Extraordinary Extension in order to serve Initial Customer and in accordance with the Service Terms, Company agrees to serve Subsequent Customer using such facilities and Subsequent Customer agrees to pay its share of the Aggregate Unfunded Balance Cost, all in accordance with the provisions of this Agreement.

2.2 Subsequent Customer Additional Payment. Prior to the effective date of this Agreement and delivery of electric service using the Extraordinary Extension, Subsequent Customer shall pay to Company, for refund by Company to Initial Customer and any Prior Subsequent Customers, an Additional Payment, as further detailed in **Exhibit B**, attached hereto and incorporated by reference.

2.3 Performance Refund. Subsequent Customer shall be entitled to a Performance Refund of its Unfunded Balance as set forth below; provided, however, that in no case will Company or Member provide Credits to Initial Customer and any Subsequent Customer that in the aggregate exceed Actual Costs less Schedule Acceleration Costs and less any cash refund of Decommissioning Cost.

a. **Performance Refund Term.** Subsequent Customer shall be entitled to Performance Refund payments from the month following commencement of service until the earlier of **[insert date from Initial Customer's TFSA]** or when Subsequent Customer's Unfunded Balance is zero (the "Performance Refund Term").

b. **Company Refund to Member.** Commencing with the first billing cycle for the Member after commencement of the Performance Refund Term, Company shall pay to Member

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on a monthly basis, in the form of a Credit against charges for delivery of electric power to Subsequent Customer over Company's transmission system, an amount equal to the Performance Refund, as calculated pursuant to **Exhibit C**.

c. Member Refund to Initial Customer. Upon receipt of the Performance Refund from Company, no later than the next Member billing cycle for such Customer, Member shall pay to Subsequent Customer on a monthly basis a Performance Refund, in the form of a Credit against charges for delivery of electric power to Initial Customer, as calculated pursuant to **Exhibit C**.

2.4 Additional Subsequent Customer. If, after the Effective Date of this Agreement, Member requests service for an Additional Subsequent Customer that will be served by using the Extraordinary Extension, Company will calculate the Aggregate Unfunded Balance as of the effective date of such Additional Subsequent Customer's TFSA. Prior to the Additional Subsequent Customer taking service from the Extraordinary Extension, Member shall cause such Additional Subsequent Customer to pay its pro-rata share of the Aggregate Unfunded Balance to Company for refund to Initial Customer and all other Subsequent Customers. The Additional Payment shall be divided and paid equally to the Initial Customer and all Subsequent Customer(s), all in accordance with the Service Terms. Likewise, the Additional Subsequent Customer shall provide cash or security for its pro-rata share of the Decommissioning Cost and Initial Customer's and any other Subsequent Customer's cash or security for Decommissioning Cost shall be reduced proportionately and **Exhibit A** to this Agreement shall be amended accordingly. Subsequent Customer's Unfunded Balance will be adjusted and reflected in **Exhibit C**. Notwithstanding the foregoing, in no case will Company or Member provide Credits to Initial Customer or any Subsequent Customer that in the aggregate exceed the Aggregate Unfunded Balance.

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ARTICLE III MISCELLANEOUS

3.1 Term. This Agreement shall take effect as of the Effective Date and shall continue in full force and effect through the Performance Refund Term.

3.2 Assignment. This Agreement shall inure to the benefit of and be binding upon the Parties and their respective successors and assigns, but shall not be assigned by any Party, except to successors to all or substantially all of the properties and assets of such Party, without the written consent of the other Parties. Such written consent shall not be unreasonably withheld. Notwithstanding the foregoing, a Party may, upon prior written notice to the other Parties, assign this agreement as security without the need for further written consent **[and [Company's] [Member's] interest in this Agreement may be assigned, transferred, mortgaged or pledged by such entity without further consent for the purpose of creating a security interest for the benefit of the United States of America, acting through the Rural Utilities Service ("RUS"), and thereafter the RUS, without the approval of any Party or its lenders, may cause RUS's interest in this Agreement to be sold, assigned transferred or otherwise disposed of to a third party].**

3.3 Termination. Subsequent Customer shall have the right to terminate this Agreement at any time, and for any reason, upon thirty (30) days prior written notice to Member and Company.

3.4 Indemnification. Each Party shall indemnify, hold harmless and defend each other, their agents, servants, employees, officers and directors from and against any and all costs and expenses for any third party claims, including but not limited to reasonable attorney fees, court costs and all other amounts which said other Party, its agents, servants, employees, officers and directors are or may become obligated to pay on account of any and all demands, claims, liabilities or losses directly arising or alleged to have arisen out of, or in any way connected with the negligence or willful misconduct of the indemnifying Party, its agents, servants, employees, officers or directors in connection with or arising out of this Agreement, whether such demands, claims, liabilities or losses are for damages to property, including property of the Parties, or for injury or death of any person, including agents, servants, employees, officers or directors of the Parties.

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3.5 Limitation on Damages. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, IN NO EVENT SHALL ANY PARTY HERETO BE LIABLE TO ANY OTHER PARTY HERETO FOR SUCH OTHER PARTY'S INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOST PROFITS.

3.6 Approvals. This Agreement is conditioned upon approval by any entity, commission or regulatory body, if any, whose approval may be required by law. The Parties shall use their best reasonable efforts to secure the approvals of this Agreement and shall cooperate in such efforts as reasonably requested by the Parties.

3.7 Survival of Terms and Conditions. After termination of this Agreement as provided herein, each provision of this Agreement related to indemnification obligations and the recovery of damages sustained hereunder and the exercise of remedies generally shall survive the termination of this Agreement to the full extent necessary for their enforcement.

3.8 Notice and Payment. All payments or notices required or desired to be given hereunder shall be in writing and shall be deemed given if delivered personally; mailed by certified mail, postage prepaid, addressed to the Parties at their last known addresses; or e-mailed, read receipt requested. Unless otherwise notified by one Party to the other as follows:

a. To Company:

Sunflower Electric Power Corporation
Attn: President and CEO
301 West 13th Street
Hays, KS 67601
E-mail: _____

With a copy to:

Sunflower Electric Power Corporation
Attn: General Counsel
301 West 13th Street
Hays, KS 67601
E-mail: _____

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b. To Member:

[insert]

c. To Subsequent Customer:

[insert]

3.9 Governing Law. This Agreement will be construed in accordance with, and be governed by, the internal laws of the State of Kansas, without regard to the conflict of law provisions thereof.

3.10 Performance. Performance by Company is subject to all valid, present and future state and federal laws, orders, rules, and regulations as now effective or made effective from time-to-time as provided by law.

3.11 Severability. If any provision of this Agreement is held to be invalid or unenforceable for any reason, such provision shall be ineffective to the extent of such invalidity or unenforceability; provided, however, that the remaining provisions will continue in full force without being impaired or invalidated in any way unless such invalid or unenforceable provision or clause shall be so significant as to materially affect the Parties' expectations regarding this Agreement.

3.12 Amendment and Modification. This Agreement may be amended, modified or supplemented only by written agreement of the Parties.

3.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original and all of which shall together constitute one and the same Agreement.

3.14 Descriptive Headings. The descriptive headings of the various sections hereof were formulated and inserted for convenience only and shall not be deemed to affect the meaning or construction of any of the provisions hereof.

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IN WITNESS WHEREOF, the Parties have signed this Agreement by their duly authorized representatives as of the date first stated above.

COMPANY

Sunflower Electric Power Corporation

Name: _____

Title: _____

MEMBER

[Member Name]

Name: _____

Title: _____

SUBSEQUENT CUSTOMER

[Subsequent Customer Name]

Name: _____

Title: _____

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Exhibit A**Extraordinary Extension and Actual Cost**

Company is currently constructing or has constructed upgraded or new Transmission Facilities that will interconnect existing (115/138 kV) transmission line in

[Legal Description],**[County]** County, Kansas, approximately between structures **[XXX]** and **[XXX]**.**[Insert one-line drawing]**

The Actual Cost of the Transmission Facilities (Extraordinary Extension) is as follows:

The Decommissioning Cost is as follows:

\$ _____

Form provided: _____

[Note: To the extent that the Initial Customer has elected to provide security for Decommissioning Costs, it will be Initial Customer's option whether to accept cash for Subsequent Customer's pro-rata share of Decommissioning Cost or to allow Subsequent Customer to provide security in lieu of cash.]

[Note that if there is use of an existing Extraordinary Extension as well as new facilities not used by the Initial Customer or any prior Subsequent Customer, this Agreement will be customized to cover both Extraordinary Extensions and related payments and credits.]

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Exhibit B

ADDITIONAL PAYMENT

Additional Payment. Subsequent Customer shall pay to Initial Customer and any other Prior Subsequent Customer an amount equal to the following:

$$\text{AUB} \div \text{AC} = \text{AP}$$

Where:

- AUB** = Aggregate Unfunded Balance (the sum of the Unfunded Balance of the Initial Customer and all other Subsequent Customer(s), as determined by Company under each applicable entity's TFSA), which is _____.
- AC** = Total number of customers (Initial Customer + Subsequent Customer + any Prior Subsequent Customers), which is _____
- AP** = Additional Payment, which is \$_____.

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Exhibit C**PERFORMANCE REFUND**

- Annual Update.** During the Performance Refund Term, Company will update this Exhibit with a supplement for each update and provide it to Subsequent Customer and Member (a) annually, on or before the first of February, and (b) upon any payment from an Additional Subsequent Customer.
- Monthly Credits.** Subsequent Customer shall be entitled to Credits on a monthly basis until the Unfunded Balance is paid or the Performance Period terminates, whichever is earlier. The monthly Credit (MPR) shall be calculated as follows:

$$\frac{(\text{SC-TCPA} / \text{C-TCPA}) \times \text{CATRR}}{12} = \text{MPR}$$

12

SC-TCPA = [insert actual for applicable year]

C-TCPA = [insert actual for applicable year]

CATRR = [insert Company's Annual Transmission Revenue Requirement on the Effective Date of this Agreement, which amount will remain the same during the term of this Agreement]

MPR = Monthly Performance Refund

- Applicable Unfunded Balance.** The Unfunded Balance is as follows, less, until the next update of this **Exhibit C**, the amount of any Credits applied as provided herein:
As of [insert date annual update or, if applicable, date of reduction due to payment by Subsequent Customer]

Amount: \$[insert dollar amount]

This Exhibit C [Supplement] is effective _____.

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