

February 7, 2013

VIA ELECTRONIC FILING

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, D.C. 20426

Re: Southwest Power Pool, Inc., Docket No. ER13-301-_____(errata filing)

Dear Secretary Bose:

On November 2, 2012, in this docket, Southwest Power Pool, Inc. ("SPP") filed with the Federal Energy Regulatory Commission ("Commission") revisions to SPP's Open Access Transmission Tariff ("Tariff") to implement a cost-based transmission formula rate ("Formula Rate") for SPP member Mid-Kansas Electric Company, LLC (Mid-Kansas"). On December 10, 2012, SPP submitted an errata filing to revise the Formula Rate to correct an inadvertent error in the wage and salary allocation factor.

The revisions being proposed in this filing are to correct typographical errors found in the Formula Rate and the Attachment T tariff sheet included in the prior filings. Specifically, the following changes are submitted in this errata filing:

- 1) Attachment H, Addendum 19, Part 1, Mid-Kansas Electric Company, LLC (MKEC), Rate Formula Template, Actual Gross Revenue Requirements For the 12 months ended December 31, 2010, Note P on Page 8 of 71: Note P revised to delete "rations" and replace with "ratios."
- 2) Attachment T, Mid-Kansas Electric Company, LLC (MKEC), Rate Sheet for Point-To-Point Transmission Service: The two references to Addendum 18 are revised to replace "18" with "19."

Submission of Tariff Revisions to Implement a Cost-Based Transmission Formula Rate for Mid-Kansas Electric Company, LLC of Southwest Power Pool, Inc., Docket No. ER13-301-000 (Nov. 2, 2012) ("November 2 Filing").

Errata Filing of Southwest Power Pool, Inc., Docket No. ER13-301-001 (Dec. 10, 2012) ("December 10 Filing").

The Honorable Kimberly D. Bose February 7, 2013 Page 2

Aside from the corrections described above, this filing makes no other changes to the November 2 Filing, as modified by the December 10 Filing. The change to the Mid-Kansas formula rate proposed in this errata filing has no impact on the Mid-Kansas Annual Transmission Revenue Requirement as modified by the December 10 Filing. For the reasons stated in the November 2 Filing, the December 10 Filing and this errata filing, SPP requests that the Commission accept the proposed Tariff revisions filed herein (and in the November 2 Filing and December 10 Filing) to become effective on the date specified in the November 2 Filing, January 1, 2013.

To the extent required, SPP respectfully requests a waiver of any Commission regulations to permit an effective date of January 1, 2013, for the Mid-Kansas Formula Rate. The Commission may grant waiver of its notice requirements upon a showing of good cause.³ SPP proposes no substantive changes to the November 2 Filing, and as the Tariff revisions submitted in this errata filing do impact transmission customers paying Mid-Kansas' rate under the Tariff, SPP respectfully requests the Commission waive the notice requirements and accept the November 2 Filing and the errata filing to become effective on January 1, 2013.

SPP is serving a copy of this filing on the parties to the service list for this docket and SPP members and customers.

Respectfully submitted,

/s/ Matthew Harward

Matthew Harward Southwest Power Pool, Inc. 201 Worthen Drive Little Rock, AR 72223 Telephone: (501) 614-3560 mharward@spp.org

Attorney for Southwest Power Pool, Inc.

3

ADDENDUM 19 TO ATTACHMENT H - Part 1

Page 1	of 71	Rate Year	2012
		Historic Year	2010
		Total Pages	71
		Mid-Kansas Electric Company, LLC (MKEC)	<u>'</u>
		Rate Formula Template	
		Table of Contents Overview	
		3,02,130,1	
Annual	Report. This data input results in the	t step is to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with leulation of the actual annual transmission revenue requirement (Actual ATRI calculation are presented to the customers for review no later than June 1 each	R) for the previous year, as shown in
		om the Actual Net Rev Req tab and compares it to the Projected ATRR (with	
custom	ers were billed for the same period. In	est is added to the difference and the adjusted true-up then is included in the P	Projected Net Rev Req tab.
The pro	ed Net Rev Req tab. The RTO Project	lculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Formy tab retrieves project specific data from other tabs to calculate the amount	nt of revenue requirements associated
The property with the Sponsor requires to-pointy Projects	ed Net Rev Req tab. The RTO Project lose projects which are contained in the projects. The total revenue requirement to obtain the Zonal ATRR (line 2 t zonal rates. SPP rates are set on the s Net Revenue Requirements as well		at of revenue requirements associated Smry tab does the same process for cted from the MKEC total revenue b. This tab also calculates the point- enue Requirements, and ITP/Priority
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The property with the Sponsor requires to-point Projects Transm The FB Plan Procategor Cells his	ed Net Rev Req tab. The RTO Project lose projects which are contained in the projects. The total revenue requirement to obtain the Zonal ATRR (line 2 t zonal rates. SPP rates are set on the s Net Revenue Requirements as well mission Tariff. BR is set up initially to address the reversiority 1, 4) Integrated Transmission Places of special projects.	Smry tab retrieves project specific data from other tabs to calculate the amount total Projected Gross Revenue Requirement amount. The Spon Projects Stements for these two groups of upgrades and revenue credits are subtract before true-up). This calculation is shown on the Projected Net Rev Req tabrued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue trued up Zonal Net Revenue Requirements. The specific charges are determined to the specific charges are determi	at of revenue requirements associated Smry tab does the same process for cted from the MKEC total revenue b. This tab also calculates the pointenue Requirements, and ITP/Priority defined under the SPP Open Access Portfolio, 3) Integrated Transmission may become necessary to add other
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The property with the Sponsor requires to-point Projects Transm The FB Plan Procategor Cells his	ed Net Rev Req tab. The RTO Project lose projects which are contained in the projects. The total revenue requirement to obtain the Zonal ATRR (line 2 t zonal rates. SPP rates are set on the s Net Revenue Requirements as well mission Tariff. BR is set up initially to address the revenueriority 1, 4) Integrated Transmission Places of special projects. ighlighted in light blue are data input cear to year, requiring manual adjustments.	Smry tab retrieves project specific data from other tabs to calculate the amount total Projected Gross Revenue Requirement amount. The Spon Projects Stements for these two groups of upgrades and revenue credits are subtract before true-up). This calculation is shown on the Projected Net Rev Req tabrued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue the trued up Zonal Net Revenue Requirements. The specific charges are determined to Priority 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it is Some cells may reference the results from other calculations in the formula of the reference or the direct entry of the proper value.	at of revenue requirements associated Smry tab does the same process for cted from the MKEC total revenue b. This tab also calculates the pointenue Requirements, and ITP/Priority defined under the SPP Open Access Portfolio, 3) Integrated Transmission may become necessary to add other la. Such cell references may change

3	Actual Net Rev Req	Actual net revenue requirements for most recent calendar year
4-8	Actual Gross Rev Req	Actual gross revenue requirements for most recent calendar year
9	Actual Sch 1 Rev Req	Actual revenue requirements for Schedule 1
10-11	A-1 (Act. Rev. Credits)	Actual revenue credits
12	A-2 (Act. Divisor)	Actual transmission system load
13	A-3 (Act ADIT)	Actual Accumulated Deferred Income Taxes (ADIT)
14-15	A-4 (Act. Excluded Assets)	Assets excluded from transmission rate base
16	A-5 (Act. Depreciation Rate)	Depreciation rates for each account
16A-B	A-5 Rev (2011 Depr Rates)	Depreciation rates for each account as approved by the KCC in Docket No. 12-MKEE-191-DRS
17	A-6 (Act. Taxes Other)	Actual taxes other than income taxes
18-23	A-7 (Act. RTO Directed Projects)	Actual RTO-directed projects: Base Plan, Balanced Portfolio, and ITP/Priority Projects
24	A-8 (Act. Sponsored Projects)	Actual sponsor-funded projects
25-32	A-9 (Act. Incentive Plant)	Actual incentive returns
33	A-10 (Act. Third Party Proj)	Actual projects constructed by MKEC for Third Parties
34	A-11 (Act. A&G)	Actual Administrative and General Expenses
35-36	A-12 (Act. 13-Mo & BOY and EOY Aver.)	Actual 13-Month averages and BOY-EOY averages for rate base items
37-38	TU (True-up)	True-up adjustment and interest calculation

39-47	RTO Project Smry	Actual and projected RTO-directed projects	
48-49	Spon Project Smry	Actual and projected Sponsor-funded projects	
50-51	Third Party Project Smry	Actual and projected Third Party projects	
52	Projected Net Rev Req	Projected net revenue requirements for next calendar year	
53-57	Projected Gross Rev Req	Projected gross revenue requirements for next calendar year	
58	Projected Schedule 1 Rev Req	Projected revenue requirements for Schedule 1	
59-62	P-1 (Proj Trans Plant)	Projected transmission plant for next calendar year and incentive returns	
63	P-2 (Proj. Exp. & Rev. Credits)	Projected expenses and revenue credits for next calendar year	
64	P-3 (Proj. Trans. Network Load)	Projected transmission system load	
65-69	P-4 (Proj. RTO Projects)	Projected RTO-directed projects: Base Plan, Balanced Portfolio, ITP/Priority Projects	
70	P-5 (Proj. Sponsored. Projects)	Projected sponsor-funded projects	
71	P-6 (Proj. Third Party Projects)	Projected projects constructed by MKEC for Third Parties	

Page 2 of 71				Summary				
				Page 1 of 1				
	Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Projected Revenue Requirements For the 12 months ended - December 31, 2012							
(1)		(2)	(3)	(4)				

Line					
No.	<u>Description</u>	Source		Amount	
	A. Net Revenue Requirement Including True-Up				
1	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	#DIV/0!		
2	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42	#DIV/0!		
3	ITP/Priority Projects-1 Net Revenue Requirement	Projected Net Rev Req, L43	#DIV/0!		
4	ITP/Priority Projects-2 Net Revenue Requirement	Projected Net Rev Req, L44	#DIV/0!		
5	Sponsored Projects Net Revenue Requirements	Projected Net Rev Req, L45	#DIV/0!		
6	Third Party Projects Net Revenue Requirements	Projected Net Rev Req, L46	#DIV/0!		
7	Total	Sum (L1:L6)		#DIV/0!	
8					
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49		#DIV/0!	
10					
11	B. Point-to-Point Service				
12	MKEC 12-CP. Peak Demand	WP P-3, L15		#DIV/0!	MW
13					
14	Annual Point-to-Point Rate in \$/MW - Year	L9 / L12		#DIV/0!	
15	Monthly Point-to-Point Rate in \$/MW - Month	L14 / 12 months		#DIV/0!	
16	Weekly Point-to-Point Rate in \$/MW - Weekly	L14 / 52 weeks		#DIV/0!	
17	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L14 / 260 days		#DIV/0!	
18	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L14 / 365 days		#DIV/0!	
19	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L17 / 16 hours		#DIV/0!	
20	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L18 / 24 hours		#DIV/0!	
21					
22	C. Schedule 1 ARR				
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12		#DIV/0!	
24					
25	D. Schedule 1 Rate Calculations				
26	MKEC 12-CP. Peak Demand	WP P-3, L15		#DIV/0!	MW

27					
28	Annual Point-to-Point Rate in \$/MW - Year	L23 / L26	:	#DIV/0!	
29	Monthly Point-to-Point Rate in \$/MW - Month	L28 / 12	-	#DIV/0!	
30	Weekly Point-to-Point Rate in \$/MW - Week	L28 / 52	:	#DIV/0!	
31	Daily Point-to-Point Rate in \$/MW - Day	L28 / 365	:	#DIV/0!	
32	Hourly Point-to-Point Rate in \$/MW - Hour	L28 / 8760	:	#DIV/0!	

Page 3 of 71					Actual Net Rev Red
					Page 1 of 1
	Rate Form Actual Net Reve	Company, LLC (MKEC) ula Template nue Requirements led - December 31, 2010			
	(1)	(2)	(3)	(4)	(5)
Line					
<u>No.</u>	<u>Description</u>	Reference			Amount
	REVENUE REQUIREMENTS (including approved	-			
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L100, col. 6			#DIV/0!
2					
3	Base Plan Gross Revenue Requirements	WP A-7, L21, Col. m	#DIV/0!		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L25, Col. m	#DIV/0!		
5	ITP/Priority Projects-1 Gross Revenue Requirement	WP A-7, L29, Col m	#DIV/0!		
6	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L33, Col. m	#DIV/0!		
7	Sponsored Gross Revenue Requirements	WP A-8, L4, Col. m	#DIV/0!		
8	Third Party Projects Gross Revenue Requirements	WP-10, L4, Col. m	#DIV/0!		
9	Total	Sum (L3:L8)		#DIV/0!	#DIV/0!
10					
11	Zonal Gross Revenue Requirement	L1 - L9			#DIV/0!
12					
13	REVENUE CREDITS				
14					
15	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			#DIV/0!
16					
17	NET REVENUE REQUIREMENT				

18	Base Plan Net Revenue Requirements	L3	#DIV/0!		
19	Balanced Portfolio Net Revenue Requirement	L4	#DIV/0!		
20	ITP/Priority Projects-1 Net Revenue Requirement	L5	#DIV/0!		
21	ITP/Priority Projects-2 Net Revenue Requirement	L6	#DIV/0!		
22	Sponsored Project Net Revenue Requirements	L7	#DIV/0!		
23	Third Party Projects Net Revenue Requirements	L8	#DIV/0!		
24	Total	Sum (L18:L23)		#DIV/0!	
25					
26	Zonal Net Revenue Requirement	L11 - L15			#DIV/0!

Page 4	of 71			

Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Actual Gross Revenue Requirements For the 12 months ended - December 31, 2010

	(1)	(2)	(3)		(4)
Line	<u>Description</u>	KCC Annual Report/Workpaper	Total Company		
1	RATE BASE:				
2	PLANT IN SERVICE				
3	Production	WP A-12, Pg. 1, L1 & L2	\$ -		
4	Transmission	WP A-12, Pg. 1, L3	-		
5	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	-	\$ -	
6	Distribution	WP A-12, Pg. 1, L4	-		
7	General	WP A-12, Pg. 1, L5	-		
8	Intangible & Other	WP A-12, Pg. 1, L6	-		
9	TOTAL GROSS PLANT	Sum (L3:L8) - L5	\$ -		
10					
11	ACCUMULATED DEPRECIATION	Note Q			
12	Production	WP A-12, Pg. 1, L9 & L10	\$ -		

13	Transmission	WP A-12, Pg. 1, L11		-	
14	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K		\$ -	
15	Distribution	WP A-12, Pg. 1, L12	-		
16	General	WP A-12, Pg. 1, L13	-		
17	Intangible & Other	WP A-12, Pg. 1, L14	-		
18	TOTAL ACCUM. DEPRECIATION	Sum (L12:L17) - L14	\$ -		
19					
20	NET PLANT IN SERVICE				
21	Production	L3- L12	\$ -		
22	Transmission	L4- L13	-		
23	Less: Excluded Plant	L5- L14	-	\$ -	
24	Distribution	L6- L15	-		
25	General	L7- L16	-		
26	Intangible & Other	L8- L17	-		
27	TOTAL NET PLANT	Sum (L21:L26) - L23	\$ -		
28					
29	CONTRUCTION WORK IN PROGRESS				
30	Production	WP A-12, Pg. 1, L23	\$ -		
31	Transmission	WP A-12, Pg. 1, L24	-		
32	Less: CWIP Assoc. with Third Party and Sponsored Projects			(Only for Co	olumn 6.
33	Distribution	WP A-12, Pg. 1, L25	-		
34	General Plant	WP A-12, Pg. 1, L26	-		
35	Total	L30 + L31 - L32 + L33 + L34	\$ -		
36					
37	ADJUSTMENTS TO RATE BASE				
38	Accumulated Deferred Income Taxes	WP A-3	\$ -		
39	Reserve Funds (Non-Escrowed)	WP A-12, Pg. 2, L36	#DIV/0!		
40	Unamortized Abandoned Transmission Plant	WP A-12, Pg. 2, L38, Note S		-	
41	TOTAL ADJUSTMENTS	Sum (L38:L40)	#DIV/0!		
42					

43	LAND HELD FOR FUTURE USE	WP A-12, Pg. 2, L44 Note B	\$ -			
44						
45	WORKING CAPITAL					
46	CWC					
47	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-I	.35b \$ 41,509,669			
48	O&M Expense Allocated to Transmission	Pg. 2, L73, Col (6)				
49		Calculated Note C	\$ 5,188,709			
50	Materials & SuppliesTransmission	WP A-12, Pg. 1, L48	-			
51	Materials & SuppliesOther	WP A-12, Pg. 1, L46, L47 & L49	-			
52	Stores Expense	WP A-12, Pg. 2, L55	-			
53	Prepayments (JEC Prepayment)	WP A-12, Pg. 2, L57 (Note D)	-			
54	Prepayments (Account 165)	WP A-12, Pg. 2, L58 (Note D)	-			
55	TOTAL WORKING CAPITAL	Sum (L49:L54)	\$ 5,188,709			
56						
57	Rate Base	Sum(L27, L35, L41, L43, L55)	#DIV/0!			
Page 5	of 71					
Page 3	01 /1					
		Mid-Kansas Electric Company, LLC Rate Formula Template Actual Gross Revenue Requirem For the 12 months ended - December	ents			
	(1)	(2)	(3)	(4)		(5)
<u>Line</u>	<u>Description</u>	KCC Annual Report/Workpaper	Total Company		Allocator	
58	<u>O&M:</u>					
59	Transmission	KCC Report Pg. 35, L17, Col. b				
60	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)				
61	Less: Transmission Leases & Facility Charges	MKEC Records (Note F)			1	

62	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10		-		
63	Total Transmission O&M	L59 - Sum(L60:L62) (Note H)	\$	-	TP	#DIV/0
64	A&G -Adjusted	WP A-11, L8	\$	-	W/S	#DIV/0
65	Plus: Safety Advertising	WP A-11, L9		-	W/S	#DIV/0
66	Plus Association Dues Directly Related to Transmission	WP A-11, L10		-	DA	1.00000
67	Plus: Advertising -Transmission	WP A-11, L15		-	DA	1.00000
68	Plus: Research -Transmission	WP A-11, L20		-	DA	1.00000
69	Plus: Regulatory Exp -Transmission	WP A-11, L25		-	W/S	#DIV/0
70	Plus: Corporate Visibility -Transmission	WP A-11, L31		-	W/S	#DIV/0
71	Subtotal A&G	L64 + Sum(L65:L70)	\$	-		
72	Transmission Lease Payments & Facility Charges	Note F		-	DA	1.00000
73	TOTAL O&M	L63 + L71 + L72	\$	-		
74						
75	DEPRECIATION EXPENSE	Note Q				
76	Production	KCC Report Pg. 38, L2, Col. c			NA	0.00000
77	Transmission	KCC Report Pg. 38, L2, Col. d			TP	#DIV/0
78	Distribution	KCC Report Pg. 38, L2, Col. e			NA	0.00000
79	General	KCC Report Pg. 38, L2, Col. f			W/S	#DIV/0
80	Intangible & Other	MKEC Records			W/S	#DIV/0
81	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)		-	DA	1.00000
82	TOTAL DEPRECIATION	Sum(L76:L81)	\$	-		
83						
84	TAXES OTHER THAN INCOME TAXES	(Note I)				
85	LABOR RELATED					
86	Payroll	WP A-6, L9	\$ -		W/S	#DIV/0
87	Highway and vehicle	WP A-6, L9	-		W/S	#DIV/0
88	PLANT RELATED					
89	Property	WP A-6, L9, (Note M)			GP	#DIV/0
90	Gross Receipts	WP A-6, L9	-		NA	
91	Other	WP A-6, L9	-		GP	#DIV/0
			1	l l	1	

92					
93	TOTAL OTHER TAXES	Sum(L86:L91)	\$ -		
94					
95	RETURN				
96	Return before incentives	L171	\$ -	RB	#DIV/0
97	Incentive return	L180			
98	Total Return	L96 + L97			
99					
100	GROSS REV. REQUIREMENT WITH INCENTIVES	L73 + L82 + L93 + L98			
101	LESS: Gross Revenue Requirements for Incentives	L97			
102					
103	GROSS REV. REQUIREMENT WITHOUT INCENTIVES	L100 - L101			

Page 6 of 71									
	Mid-Kansas Electric Company, LLC (MKEC)								
	Rate Formula Template								
Actual Gross Revenue Requirements									
For the 12 months ended - December 31, 2010									

	(1)	(2)	(3)	(4)	(5)
Line	<u>Description</u>	KCC Annual Report/Workpaper	Total Company		Allocator	
104	TRANSMISSION PLANT INCLUDED IN FORMULA					
105	Total transmission plant	Pg. 3, L114	\$ -		DA	1.00000
106	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)	-			
107	Less: Total GSU in Transmission Plant	WP A-4, L4 (Note K)	-			
108	Transmission plant included in rates	L105 - L106 - L 107	\$ -			
109	Percentage of transmission plant included in rates	L108 / L105			TP=	#DIV/0!
110						
111	GROSS AND NET PLANT ALLOCATORS					
112	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
113	Production	Pg 1, L3	\$ -		NA	
114	Transmission	Pg. 1, L4	-		DA	1.00000
115	Less: Excluded Plant	Pg 1, L5	-		DA	1.00000
116	Distribution	Pg 1, L6	-		NA	
117	General & Intangible	Pg 1, L7 + L8	-		W/S	#DIV/0!
118	TOTAL GROSS PLANT	L113 + L114 - L 115 + L 116 + L117	\$ -		GP =	#DIV/0!
119						
120	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL O	COST) (Note Q)				
121	Production	\$ -		NA		
122	Transmission	Pg 1, L13	-		DA	1.00000
123	Less: Excluded Plant	Pg 1, L14	-		DA	1.00000
124	Distribution	Pg 1, L15	-			

125	General & Intangible	Pg 1, L16 + L17	-		W/S	#DIV/0!
126	TOTAL ACCUM. DEPRECIATION	L121 + L122 - L 123 + L 124 + L125	\$ -			
127						
128	NET PLANT IN SERVICE (ACTUAL HISTORICAL COS	ST)				
129	Production	L113 - L121	\$ -			
130	Transmission	L114 - L122	-			
131	Less Excluded Plant	L115 - L123	-			
132	Distribution	L116 - L124	-			
133	General & Intangible	L117 - L125	-			
134	TOTAL NET PLANT	L129 + L130 - L 131 + L 132 + L133	\$ -		NP =	#DIV/0
135						
136	WAGES & SALARY ALLOCATOR (W&S)					
137	Production	KCC Pg. 37, L1, Col. d				
138	Transmission	KCC Pg. 37, L2, Col. d			TP	#DIV/0
139	Distribution	KCC Pg. 37, L3, Col. d				
140	Other (excluding A&G)	KCC Pg. 37, L4. L5 & L6, Col. d				
141	Total	Sum (L137:L140)	\$ -			
142	Wage & Salary Allocator Calculation	Col 6, L141 / Col 3, L141				
Page 7	of			Act	ual Gross Re	v Req
1					Page	4 of 5
	Ra Actual G	Electric Company, LLC (MKEC) ate Formula Template bross Revenue Requirements onths ended - December 31, 2010		·		
	(1) (2)	(3)		(5)	(6)	

Annual

Total Company

Alloca

tor

Transmissio

n

KCC

Report/Workpaper

Line

Description

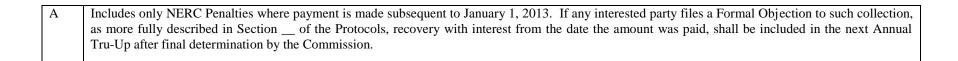
			\$	Т	Allocat	(Col 3 times
				P	ion	Col 5)
143	RETURN (R)	Note N				
144	MFI Test					
145	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d				
146	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c				
147	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c				
148	Total Interest Expense	L146 + L147	\$ -			
149	Target MFI	(Note P)	1.5357			
150	Return Requirements (LT Interest plus Margin)	L148 * L149	\$ -			
151	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L)				
152	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c				
153	Plus: Amortization of Acquisition Costs	KCC Pg. 46 (Acct. 425) - L80 (Note G)				
154						
155	Net Operating Return Req. (accrual basis)	L150 - L151 + L152 + L153 + L154	\$ -			
156						
157	DSC Test					
158	Debt Service					
159	LT Interest Expense	L146	\$ -			
160	Principal Payment	KCC Pg. 22, L18, Col. e				
161	Debt Service	L159 + L160	\$ -			
162	Target DSC	(Note P)				
		,	1.2802			
163	Return Requirements	L161 * L162	\$ -			
164	Less: Non Operating Income	L151	_			
165	Plus: Amortization of Debt Discount and Debt Expense	L152	-			

166	Net Operating Return Req. (cash basis)	L163 - L164 + L165	\$ -		
167	Less: Depreciation Expense	L82			
168	Equivalent Return Requirements (accrual basis)	L166 - L167	\$ -		
169					
170	Critical Ratio (MFI or DSC)	Greater of L155 or L168	DSC		
171	Return Requirements Greater of MFI or DSC Test	Greater of L155 or L168	\$0		
172	Average Debt Service Rate	L161 / L145	#DIV/0!		
173	Average Return on Rate Base	L171 / L57	#DIV/0!		
174					
175	GROSS REV. REQUIREMENT FOR INCE	NTIVE PROJECTS			
176	Plant Granted Incentive MFI Adder:				
177	Total Incentive Plant	WP A-9, L27	\$ -		
178	Less: Total Accumulated Depreciation	WP A-9, L27	#DIV/0!		
179	Net Incentive Plant	L177 - L178	#DIV/0!		
180	Incentive Return	WP A-9, L27		#DIV/ 0!	
181					
182					
183					
184					
185					
186	Abandoned Plant:				
187	Unamortized Abandoned Transmission Plant	L40 of Pg 1 (Note S)	\$ -		
188	Return on Abandoned Plant	L173 * L187	#DIV/0!		
189	Amortization Expense for Abandoned Plant	L81 of Pg. 2	-		
190	Total Recovery for Abandoned Plant	Sum (L188:L189)		#DIV/ 0!	
191	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	L180 +L184 + L190			#DIV/0!

Page 8 of 71	1	
	•	Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Actual Gross Revenue Requirements For the 12 months ended - December 31, 2010
General Note	e: Ref	ferences to pages in this formula rate are indicated as: (Pg. #, L(in) #, Col.#).
	Refe	Gerences to data from MKEC's Annual Report to the KCC are indicated as: (Pg. #, L(in) #, Col. #)
<u>Note</u>		
A		MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Actual Sc
В		Includes only Land Held for Future Use associated with Transmission facilities.
С		Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L73, Col. 6.
D		Prepayments are the electric related prepayments booked to Acct. 165 and reported on MKEC's KCC Annual Report Pg. 17, L20, Col. b.
Е		Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate. The amount shown above excludes
F		Lease and joint facilities charges included on L61, page 2 of 5, are those costs attributable to transmission facilities.
G		This line sahll not be populated unless authorized by the Commission.
Н		Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.
I	+	Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS according
1		directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in
J		Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjust
K		Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are not account of the extent plant balances are not acco
L		As more fully described in Section C.3.e. of the Protocols, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-operating "Maintenance Retainer," which shall be deferred and amortized into non-operating income over three years
M		If the transmission related component of property tax is specifically identified in MKEC's KCC Annual Report, then a TP allocator shall be used. Property tax related property tax is not specifically identified in the KCC Annual Report.
N		Return is based on the maximum of either a MFI or DSC test.

O	Reserved for future use.						
P	The approved MFI and DSC ratios will be e	The approved MFI and DSC ratios will be established by the KCC. No change in MFI and DSC may be made absent a filing with the KCC. Any incentive R					
Q	The current depreciation rates used to calcul	late depreciation expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation F					
R	Reserved for future use.						
S	The Unamortized Abandoned Transmission	Plant can only be included in rate base if authorized by the Commission.					
T	Reserved for future use.						
U	Reserved for future use.	eserved for future use.					
	ALLOCATION FACTORS						
Line	Allocators	<u>Description</u>					
1	RB	Percentage of rate base attributable to transmission					
2	TP	Percentage of transmission plant included in rate base.					
3	W/S	Percentage of transmission labor included in rates					
4	DA	Direct assignment					
5	GP	Ratio of allocated transmission, general, & intangible plant to total gross plant.					
6	NA	Not applicable for the transmission formula rate.					
	- 						
7	NP	Ratio of net transmission, general, & intangible plant to total net plant.					

Page	9 of 71			Actual Sch 1 Rev Req
				Page 1 of 1
		Mid-Kansas Electric Company, Rate Formula Temp Utilizing FERC KCC Annual Actual Schedule 1 Revenue R For the 12 months ended - Dece	late Report Data equirements	
		(1)	(2)	(3)
	Line			
	No.	<u>Description</u>	Reference	Amount
A.	Schedule 1 ARR			
	1	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	
	2	Plus: Acct. 556 SPP NERC Complience Charges	NERC Quarterly Assessments (50% of total)	
	3	Less: Scheduling, System Control and Dispatch Services		-
	4	Less: Transmission Service Studies		-
	5	Less: Reliability, Planning & Standards Dev. Services		-
	6	Total	L1 + L2 - L3 - L4 - L5	\$ -
	7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	-
	8	Less: PTP Service Credit	WP A-1, Pg. 1, L26	-
	9	Net Schedule 1 Revenue Requirement for Zone	L6 + L7 - L8	\$ -
	10	Acct. 561 Expenses Recovered Through Sch. 1 Charges	L1 - Sum(L3:L5)	\$ -
B.	Schedule 1 Rate (Calculations		
	11	MKEC 12-CP. Peak Demand	WP A-2, L14	-
	12	Annual Point-to-Point Rate in \$/MW - Year	L9 / L11	#DIV/0!
	13	Monthly Point-to-Point Rate in \$/MW - Month	L12 / 12	#DIV/0!
	14	Weekly Point-to-Point Rate in \$/MW - Week	L12 / 52	#DIV/0!
	15	Daily Point-to-Point Rate in \$/MW - Day	L12 / 365	#DIV/0!
	16	Hourly Point-to-Point Rate in \$/MW - Hour	L12 / 8760	#DIV/0!
		1 1	1	•



Page 10 of 71						W		

Mid-Kansas Electric Company, LLC (MKEC) Revenue Credits For the 12 Months Ended December 31, 2010

T :	ъ										Total	1	No.
Line	<u>D</u>	escription	<u>n</u>								Total Company		Non- Transmission
						1					Company		TTUISIIISSIOII
1	<u>I.</u>	Rent fro		ic Property, Account 454									
2			Account	: 4540001 - Other Rev -Ren	t Electric Property						\$ -		\$ -
3			Transmi	ssion:									
4				Farm Land Rental							-		
5				Rental From Cell Phone	Attaches						-		
6				Equipment / Facilities Re	ntal						-		
7				Rental Substation Propert	y -Cell Towers						-		
8				Other Rental							-		
9				Total Transmission								\$ -	
10		(Revenu	e related to	o transmission facilities for	pole attachments, re	entals, etc.	Provide dat	a sources and	explanations i	in S	Section V, Notes	s below.)	
11													
12	II.	. Other	Operating	Revenues To Reduce Rev	venue Requiremen	<u>t</u>							
13													
14	II	I. Other	Electric l	Revenue, Account 456									
15		(Provide	data sour	ces and necessary explanati	ons in Notes below.	.)							
16		Less:											
17			TO's LSE Direct Assignment Revenue Credits (Explanation required if populated)										
18			TO's LS	E Sponsored Upgrade Reve	nue Credits (Explan	nation requ	ired if popul	ated)					
19			TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - Network Credits (Explanation required if populated)										

20	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - PtP Credits (Explanation required if populated)		
21	TO's LSE Network Upgrades for Generation Interconnection - Credits (Explanation required if populated)		
22	Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor (Explanation required if poulated)		
23	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)		
24	Revenue Associated with Transmission Plant Excluded From SPP Tariff		
25	Wholesale Distribution Revenue (WDR) (Note 2)		
26	Schedule 1 Revenue Point-to-Point Subtotal:		
27	Schedule 2 Revenue		
28	Schedules 3-6 Revenue		
29	Revenue for TO's Facilities Under Schedule 11		
30	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	\$ -	
31	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)		
32	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-	
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-	
34	Subtotal	\$ -	
35	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2010 or Excess Sch. 11 Rev. (Note 9).	-	
36	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L55)		-
37	Other - Revenue from bundled transmission service to Members. (Note 4)		
38	Other -Revenue from steam service to industrial customers. (Note 5)		
39	Other - Revenue associated with O&M expense on a generator interconnection. (Note 6)		
40	Other - Revenue to cover administration and vehicle maintenance.(Note 7)	#DIV/0! #DIV/0!)!
41	Other - Revenue associated with covering losses. (Note 8)		
42	Other (for future use as appropriate)		
43	Total Adjustments		
44	Net 456 Account Transmission Related Activity		

45	IV. Total	Revenue (Credits to Apply to Zonal	Revenue Requiren	<u>nent</u>				i

Page 1	ge 11 of 71									Workpa
										Page 2 o
				Reve	nue Credit	y, LLC (MKEC) is cember 31, 2010				
<u>Line</u>	Description						Source			Amoun
					1	1	1	i	1	_

<u>Line</u>	De	<u>escription</u>						1		Source			Amount
46		Total Sch. 1	Revenue	Received in 2010				I		L34			\$
47			Ţ					1					1
48		Net Projecte	d ATRR fo	or Projects Completed as	of 12/31/2010 for wh	nich Revenue wa	as Rece	ived in 2010		Notes 10, 11			
49	一		Project 1	i	\top	T			+-'	-			\$
50	\sqcap		Project 2			+			+	'			† † †
51	\Box		Project 3	;				 I					†
52			Project 4	F				I					† *
53			Project 5	,									† · · ·
54			Project 6)									1
55			Total F	Projected ATRR for Proje	cts Completed as of	12/31/2010		 I		Sum(L49:L54)	(Total goes	s in L36)	\$
56								 I					
57	\Box	Net Schedul	e 11 Rever	nue to be Applied as a Cre	edit to Zonal ATRR	in 2010				L46 - L55	(Total goes	s in L35)	\$
58	\Box	Other Reven	ue Credits	s Applied to Zonal Revenu	ue Requirements								#DIV/0!
59			Total Re	evenue Credits Applied to	Zonal revenue requi	irements		 I	1				#DIV/0!
60	\sqcap		<u> </u>					I	+				
<u> </u>	No	otes:	, , , , , , , , , , , , , , , , , , ,										
	(1)) Data for	this works	sheet came from MKEC's	Annual Report to th	e KCC and the C	Compar	ny's General Ledger.			1		
	(2)		C collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Syste into effect.										its current
	(3)) Includes	any reven	ue from direct assignment	it to a customer of co	osts of a Base Pla	an, Bala	inced Portfolio, Priori	ıty c	or ITP project.			1
	(4)) Bundled	transmissi	ion service for Sch. 1, 2, 3	3, 5 & 6, WDR and 1	oss billed to the	MKEC	Members. See Note	2 a	s well.			

	(5)	eam sales to two industrial customers that are classified as other and are book to our 456 account per FERC and RUS accounting practices.													
	(6)	&M on a generation interconnection and should not be included.													
	(7)	dministrative and vehicle maintenance revenue not related to transmission operation. This is equal to Actual Revenue * (1-W/S Allocator)													
	(8)	evenue associated with supplying losses.													
	(9)	Schedule 11 revenue for projects not yet completed as of 12/31/2010 and excess revenue (i.e., revenue less ATRR) for Sch. 11 projects completed by 12/31/2 assigned as a revenue credit against zonal ATRR. See page 2, L57													
	(10)	ne Net Revenue Requirement with True-up from Projection for Actual Period, Schedule "Projected Net Rev Req," taken from the FBR two years prior to the curre e., when the ATRR for these projects was established).													
	(11)	one of the Schedule 11 revenue received in 2010 was associated with projects completed as of 12/31/2010													
	•														
Pa	age 12 of 7														

Mid-Kansas Electric Company, LLC (MKEC) Determination of Transmission Network Load (MW) For the 12 months ended December 31, 2010

<u>Line</u>	Date	Hour Ending	MKEC's Native System Peak Load	Adjustment	Adjusted MKEC's Native System Peak Load	Plus: 3rd Party Network Load (incl. gen.)	Reserve for Future Use	Plus: Grandfather Agreements	Reserve for Future Use	Reserve for Future Use	Less: Load Not Connected to the MKEC Transmission System	MKEC's Transmission System Load (e-f+g+h+i+j-k)	Average Transmission Network Load for January thru August
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
1				-	-		-	-			- 1	-	
2				-	-		-	-			-	-	-
3				-	-		-	-			-	-	-
4				-	-		-	-			-	-	-
5				-	-		-	-			_	-	-
6				-				-			-	-	

ļ				-				-				-		-	
8				-	-		_	-				-		-	-
9				_	-		-					-			-
					-		-								
10				-	_		_	-				-		-	
11				-	-		-	-				-		-	
12				-	_		_	-				-		-	
13	Total		_	n/a	_	_	_	-	-	-		-		-	_
14	12- CP		_	n/a	_	_	_	-	-	-		-		-	
Notes:															
Page 1	3 of 71		,0 01 001011	nn (m) shown o							1	Work	xpaper A	3	 1
Page 1	3 of 71										7			3]
											1	Dogo	1 of 1		
]	Page	1 of 1		_
						Allocat	ion of ADI	LLC (MKEC) Γ nber 31, 2010			1	Page	1 of 1		-
						Allocat	ion of ADI	Γ			1	Page	1 of 1		-
					For the 1	Allocat 2 months 6	tion of ADIT	T mber 31, 2010				Page	1 of 1		-
MKEC	C is not su	bject to inco	ome tax: an	d, therefore, do	For the 1	Allocat 2 months 6	tion of ADIT	T mber 31, 2010				Page	1 of 1		-
	C is not su	bject to inco	ome tax: an	d, therefore, do	For the 1	Allocat 2 months 6	tion of ADIT	T mber 31, 2010				Page	1 of 1	W	orkpaper A-4

Mid-Kansas Electric Company, LLC (MKEC) Excluded Assets--Assets Transferred from Transmission Rate Base As of December 31, 2010

Line

Line

1				13 -Month Ave	rage Balance				_	
2			Plant in Service	Depr. Reserve	Net					
3	I. GSU Values Transferred from Transmis	sion								
4	Total GSUs in Transmission Plant		\$ -	\$ -	\$ -					
5										
6	II. Radial Lines, 34kV and Substation Fac	cilities Transferred								
7	Radial Lines		\$ -	\$ -	\$ -					
8	Substation Facilities Transf to Distribut	ion Plt.	-	-		-				
9	34 kV Lines		-	-		-				
10	Less: Substation Facilities Transf to Tr	ans. Plant	-	-		-				
11	Net Substation, 34kV, & Radial Line	es to Dist. Plt	\$ -	\$ -	\$ -					
12										
13	III. Net Transfer From Trans. (L4 + L11)		\$ -	\$ -	\$ -					
Page	15 of 71									
	1 1				Mid-Kansas Electric AssetsAssets Transfo As of Dece	erred fron	n Tra		ate Base	l
	IV. 13 Month Average -Gross Plant									

2010

Feb

2010

Mar

2010

Apr

2010

May

2010

Jun

2010

Jul

20

Αι

Gross Plant

2010

Jan

2009

Dec

14		GSU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
15	\top	Radial Lines	-	-	-	-	-	-	-	-	
16		Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	
17	$\uparrow \uparrow$	34 kV Lines	-	-	-	-	-	-	-	-	
18		Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	
19	#	Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
	<u> </u>	V. 13 Month Average -Accumulated Depreca	ition_								
	+		Accum	nulated Deprecia	ation						
	\vdash		2009	2010	2010	2010	2010	2010	2010	2010	20
1	 		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Αι
20	$\uparrow \uparrow$	GSU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
21	$\uparrow \uparrow$	Radial Lines	-	-	-	-	-	-	-	-	
22		Substation -Transf from Dist. Plant	-	-	-	-	-	-	-	-	
23		34 kV Lines	-	-	-	-	-	-	-	-	
24		Less: Substa. Facil. Tranf to Transm. Plant	-	-	-	-	-	-	-	-	
25	厂	Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
	<u></u>	VI. 13 Month Average -Net Plant									
	+		Net Pla	ant (Gross Plant l	less Accumula	ted Depreciatio	<u>n</u>)				
	$\uparrow \uparrow$		2009	2010	2010	2010	2010	2010	2010	2010	20
	$\uparrow \uparrow$		Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Αι
26		GSU	. +	-	-	-	-	-	-	-	-
27		Radial Lines	. 🕇	-	-	-	-	-	-	-	-
28		Substation -Transf from Dist. Plant		-	-	-	-	-	-	-	-
29		34 kV Lines		-	-	-	-	-	-	-	-
30		Less: Substa. Facil. Tranf to Transm. Plant		-	-	-	-	-	-	-	-
31		Total -Excluded Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Page 1	6 of 71		Workpaper A-5								
			Page 1 of 1								
	Mid-Kansas Electric Company, LLC (MKEC) Worksheet A-5 - Depreciation Rates As of December 31, 2010										
<u>Line</u>	<u>A/C</u>	<u>Description</u>	Rate								
1	301	Organization									
3	302 303	Franchises Misc Intangible Plant									
4	350	Land & Land Rights									
5	352	Structures and Improvements									
6	353	Station Equipment									
7	354	Towers and Fixtures									
8	355	Poles and Fixtures									
9	356	Overhead Conductors and Devices									
10	357	Underground Conduit									
11	358	Underground Conductors and Devices									
12	389	Land and Land Rights									
13	390	Structures and Improvements									
14	391	Office Furniture and Equipment									
15	39106	Gen Plt-SJ OffMachines1987									
16	39102	Gen Plt-Computer Hardware									
17	39104	Gen Plt-Software									
18	392	Transportation Equipment									
19	393	Stores Equipment									
20	394	Tools, Shop and Garage									

		Equipment		
21	395	Laboratory Equipment		
22	396	Power Operated Equipment		
23	397	Communication Equipment		
24	398	Miscellaneous Equipment		
25	399	Other Tangible Property (Note A)		
26				
27	Weighted Average Transmission Depreciation Rate			
28	Transmission Depreciation Expense in 2010		Actual Gross Rev Req L77, Col (3)	\$ -
29	Transm. Plant in Service (12 mo. avg. Dec., 2009 to	Nov., 2010)	WP A-12, L8	\$ -
30	Average Annual Transmission Depreciation Rate		L28 / L29	#DIV/0!
31	Average Monthly Transmission Depreciation Rat	e	L30 / 12	#DIV/0!
Notes				
A	MKEC accounts for Acquisition Costs associated with	h the Aquila purchase in Account 39	99.	

Page 1	17 of 71	T	T	T	T		T		T		
rage	T T	'	+	-	+'		-	+			
<u> </u>				Mid Vanca	'	No company	LIC (MKE)				
i				Mid-Kansas Taxe	3 El es (Electric Company Other Than Incor	/, LLC (MKEC me Taxes	2)			!
i						onths Ended Dec		0			
	Τ	T	T	Т	T	T	T	T	T	T	T
ı——	Source: KCC Annual Rep	Phort Pg 42	 	-	+'	-	 	 		 	
ı	Source. IXCe / Illinual IXCp	Join, 1 g. 42	+	-	+'	-		+	-	-	
Line	Description	Electric Acct	Excluded	Adjusted	+'	Payroll	Highway	Property	Gross	Other	Other
No.	Description	408.1, 409.1	Excluded	Aujusteu	'	Payron	& Vehicle	Property	Receipts,	<u>Other</u>	Misc
1				'	'	'			Uses & KC		=
1		'		'	'	'	'		Earning Tax		
L	<u> </u> !	<u> </u>			上'	'	<u>'</u>				
1	Ad Valorem	<u> </u>		-	\prod	'	<u> </u>	-			
2	Excise			-			-		'		
3	Franchise -Corporate			-			<u> </u>		-		
4	Payroll (Note A)	'		-	\[\bar{\bar{\bar{\bar{\bar{\bar{\bar{	-	'		,		
5	Transaction	'		-		,	'		-		
6	Property Taxes (Note A)	-			\Box	'	'		<u>'</u>		
7	KC Earnings	'		-	\Box	'	'		-		
8	Miscellaneous	'		-	\top	,	<u> </u>		†	-	
9	'	-	-	-	\top	-	-	-	-	-	
10	'	,			\Box	,			†		
11	Income Taxes	,				,	<u> </u>		†		
12	Federal	-				,	<u> </u>		†		
13	State	,				,	<u> </u>		†		
14	,	<u> </u>			\top	<u>'</u>	<u> </u>		†		
15	,	-			\top	<u>'</u>	<u> </u>		†		
1	<u>'</u>	<u> </u>		†	\top	<u> </u>			†		
Notes	<u>'</u>	<u> </u>		†	一	<u> </u>	<u> </u>		+		
					٠						

_			
	A	In accordance with RUS accounting guidelines, most of these taxes are distributed directly to the various O&M and construction accounts.	

Page 71	18 of			Workpaper A-7				
				Page 1 of 6				
		Actual RTO Directed	Company, LLC (MKEC) I Transmission Projects ded - December 31, 2010					
<u>Lin</u>	<u>Description</u>	Source Total						
<u>e</u>	Transpiration Const. Plant.	Aut al Casa Da Dani I 4 I 5	System					
1	Transmission Gross Plant in Service	Actual Gross Rev Req L4 - L5	\$ -					
2	Transmission Net Plant in Service	Actual Gross Rev Req L22 - L23	\$ -					
3	Net Plant Excluded for O&M, Other Taxes and General Plant	Note A	_					
4	Adjusted Net Plant for O&M and Other Taxes	L2 - L3	\$ -					
5	Transmission O&M (includes allocation of A&G)	Actual Gross Rev Req L73 - L72	#DIV/0 !					
6	Percent of Net Plant	L5 / L4	#DIV/0 !					
7	Other Taxes	Actual Gross Rev Req L93	#DIV/0 !					
8	Percent of Net Plant	L7 / L4	#DIV/0 !					
9	General & Intangible Plant Allocation							
10	Depreciation	Actual Gross Rev Req L79 + L80	#DIV/0 !					
11	Return	Actual Gross Rev Req ((L25 + L26) / L27) * L96	#DIV/0 !					
12	Total	L10 + L11	#DIV/0 !					
13	Percent of Net Plant	L12 / L4	#DIV/0 !					
14	Return (New Facilities)	Actual Gross Rev Req L172 * L149	#DIV/0 !					

Note A: For some Special Projects, constructed on behalf of others, MKEC may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on MKEC's books. No such projects existed in 2010.

. .			l DEC DI	_									
	<u>ummary</u> Ismissio		ual RTO Directed	<u> </u>									
IIai	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
							O&M and A&G		General				Gross
				In Servic e	Gross		Allocat ed	Other	Plant	Depre ciatio n	Non Incentive	Incentive	Revenu e
	Proj ect	Proj ect	Description	<u>Date</u>	<u>Plant</u>	Net Plant	Expens e	Taxes	Allocatio n	Expen se	Return	Return	Require ments
	No.	<u>ID</u>			(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below	(f * L14)	(WP A-9)	(g + h + i + j+ k + l)
	A. Plan Project	Base											
15	1	0	\$0.00	2010- 03	\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
16	2	0	\$0.00	2010- 06	\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
17	3	0	\$0.00	2010- 08	\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
18	4	0	0		\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
19	5	0	0		\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
20	6	0	0		\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
21	Total Plan P	Base Projects			\$	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	\$ -
					\$ -	\$ -						\$ -	
	<u>B.</u> B	<u>alanced</u>	<u>Portfolio</u>				\$ -	\$ -					

	Proje	<u>cts</u>										
22	1			\$ -	\$ -	#DIV/0	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
23	2			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
24	3			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
25	Total Balanced Portfolio Projects		\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/ 0!	#DIV/0!	\$	#DIV/0!	
	Ĭ			\$ -	\$ -						\$ -	
				\$ -	\$ -						\$ -	
	C. Priori				\$ -	\$ -						\$ -
26	1			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
27	2			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
28	3			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
29	Total Priori Projec			\$ -	\$ -	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
	D. Priori											
30	1			\$ -	\$ -	#DIV/0	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
31	2			\$ -	\$ -	#DIV/0	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
32	3			\$ -	\$ -	#DIV/0	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!
33	Total Projec		Priority 2	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!

Mid-Kansas Electric Company, LLC

Rate Sheet for Point-To-Point Transmission Service

The currently effective rates for Point-To-Point Transmission Service in the Mid-Kansas Electric Company, LLC ("MKEC") rate zone are set forth in the "MKEC PTP Rate Att T" tab of the Revenue Requirements and Rates File ("RRR File") posted on the SPP website.

Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth in the RRR File, calculated pursuant to the Mid-Kansas Electric Company, LLC formula rate shown in Attachment H, Addendum 19, and ITC Great Plains, LLC, formula rate shown in Attachment H, Addendum 9, and Prairie Wind Transmission, LLC, formula rate shown in Addendum 15 and described below:

- 1. Yearly delivery: one-twelfth of the rate per MW of Reserved Capacity per year.
- 2. Monthly delivery: rate per MW of Reserved Capacity per month.
- 3. Weekly delivery: rate per MW of Reserved Capacity per week.
- 4. Daily on-peak delivery: rate per MW of Reserved Capacity per day.
- 5. Daily off-peak delivery: rate per MW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any day during such week.

Non-Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth in the RRR File, calculated pursuant to the Mid-Kansas Electric Company, LLC formula rate shown in Attachment H, Addendum 19, and ITC Great Plains, LLC, formula rate shown in Attachment H, Addendum 9, and Prairie Wind Transmission, LLC, formula rate shown in Addendum 15, and described below:

- 1. Monthly delivery: rate per MW of Reserved Capacity per month.
- 2. Weekly delivery: rate per MW of Reserved Capacity per week.

- 3. Daily on-peak delivery: rate per MW of Reserved Capacity per day.
- 4. Daily off-peak delivery: rate per MW of Reserved Capacity per day.
- 5. Hourly on-peak delivery: rate per MW of Reserved Capacity per hour.
- 6. Hourly off-peak delivery: rate per MW of Reserved Capacity per hour.

The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified for Daily on-peak delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such week.

	ADI	DENDUM 19 TO ATTACHMENT H – Part 1	
Page 1 o	<u>f 71</u>	Rate Year	<u>2012</u>
		Historic Year	<u>2010</u>
		Total Pages	<u>71</u>
		Mid-Kansas Electric Company, LLC (MKEC)	
		Rate Formula Template Table of Contents	
		Overview Overview	
		s to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with data from the previous year'	
		on of the actual annual transmission revenue requirement (Actual ATRR) for the previous year, as she tion are presented to the customers for review no later than June 1 each year.	own in
uic Actu	ar Net Nev Neq tab. The results of this calcula	tion are presented to the editioners for review no fater than suffer reach year.	
		Actual Net Rev Req tab and compares it to the Projected ATRR (without the True-up for a prior year	ar) that
custome	rs were billed for the same period. Interest is a	dded to the difference and the adjusted true-up then is included in the Projected Net Rev Req tab.	
		d in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately in	
	*	ab retrieves project specific data from other tabs to calculate the amount of revenue requirements assorted Gross Revenue Requirement amount. The Spon Projects Smry tab does the same process.	
Sponsor	ed projects. The total revenue requirements	s for these two groups of upgrades and revenue credits are subtracted from the MKEC total re-	evenue
		e true-up). This calculation is shown on the Projected Net Rev Req tab. This tab also calculates the	
		p Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue Requirements, and ITP/P and up Zonal Net Revenue Requirements. The specific charges are defined under the SPP Open A	
	ssion Tariff.	and up comment the comment of the opening and defined under the off opening	100000
		irements for six separate special categories: 1) Base Plan, 2) Balanced Portfolio, 3) Integrated Transn	
	ority 1, 4) Integrated Transmission Plan Priorices of special projects.	ty 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it may become necessary to add	1 otner
		ne cells may reference the results from other calculations in the formula. Such cell references may of	change
from yea	ar to year, requiring manual adjustment of the r	eference or the direct entry of the proper value.	
<u>Page</u>	<u>Tab</u>	<u>Description</u>	
<u>2</u>	Summary	Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.	

<u>3</u>	Actual Net Rev Req	Actual net revenue requirements for most recent calendar year
1.0		
4-8	Actual Gross Rev Req	Actual gross revenue requirements for most recent calendar year
9	Actual Sch 1 Rev Req	Actual revenue requirements for Schedule 1
10-11	A-1 (Act. Rev. Credits)	Actual revenue credits
12	A-2 (Act. Divisor)	Actual transmission system load
<u>13</u>	A-3 (Act ADIT)	Actual Accumulated Deferred Income Taxes (ADIT)
14-15	A-4 (Act. Excluded Assets)	Assets excluded from transmission rate base
<u>16</u>	A-5 (Act. Depreciation Rate)	Depreciation rates for each account
<u>16A-B</u>	A-5 Rev (2011 Depr Rates)	Depreciation rates for each account as approved by the KCC in Docket No. 12-MKEE-191-DRS
<u>17</u>	A-6 (Act. Taxes Other)	Actual taxes other than income taxes
<u>18-23</u>	A-7 (Act. RTO Directed Projects)	Actual RTO-directed projects: Base Plan, Balanced Portfolio, and ITP/Priority Projects
<u>24</u>	A-8 (Act. Sponsored Projects)	Actual sponsor-funded projects
<u>25-32</u>	A-9 (Act. Incentive Plant)	Actual incentive returns
33	A-10 (Act. Third Party Proj)	Actual projects constructed by MKEC for Third Parties
<u>34</u>	A-11 (Act. A&G)	Actual Administrative and General Expenses
<u>35-36</u>	A-12 (Act. 13-Mo & BOY and EOY Aver.)	Actual 13-Month averages and BOY-EOY averages for rate base items
<u>37-38</u>	TU (True-up)	True-up adjustment and interest calculation

<u>39-47</u>	RTO Project Smry	Actual and projecte	d RTO-directed projects			
48-49	Spon Project Smry	Actual and projecte	d Sponsor-funded projects			
40-49	Spon Froject Sini y	Actual and projecte	a sponsor-runded projects			
<u>50-51</u>	Third Party Project Smry	Actual and projecte	d Third Party projects			
<u>52</u>	Projected Net Rev Req	Projected net reven	ue requirements for next calenda	r year		
53-57	Projected Gross Rev Req	Projected gross ray	enue requirements for next calend	dor voor		
<u> 55-57</u>	riojecteu Gioss Rev Req	Flojected gloss levi	ende requirements for next calend	uai yeai		
<u>58</u>	Projected Schedule 1 Rev Req	Projected revenue r	equirements for Schedule 1			
<u>59-62</u>	P-1 (Proj Trans Plant)	Projected transmiss	ion plant for next calendar year a	and incentive returns	<u>.</u>	
<u>63</u>	P-2 (Proj. Exp. & Rev. Credits)	Projected expenses	and revenue credits for next cale	ndar year		
<u>64</u>	P-3 (Proj. Trans. Network Load)	Projected transmiss	ion system load			
65-69	P-4 (Proj. RTO Projects)	Designated DTO dies	ected projects: Base Plan, Balance	and Doutfalia ITD/Du	ionity Duoinata	
05-09	r-4 (FIOJ. KTO FIOJECTS)	Flojecieu KTO-ulie	ected projects. Dase Fran, Daranc	zed Fortiono, 11F/Fi	ionty Projects	
<u>70</u>	P-5 (Proj. Sponsored. Projects)	Projected sponsor-f	unded projects			
<u>71</u>	P-6 (Proj. Third Party Projects)	Projected projects of	constructed by MKEC for Third I	<u>Parties</u>		
Page 2	of 71				Summary	
					Page 1 of 1	
			Company, LLC (MKEC)			
		Rate For	mula Template enue Requirements			
			nded - December 31, 2012			
						
	(1)		(2)	(3)	<u>(4)</u>	

<u>Line</u>					
<u>No.</u>	<u>Description</u>	Source		Amount	
	A. Net Revenue Requirement Including True-Up				
<u>1</u>	Base Plan Net Revenue Requirements	Projected Net Rev Req, L41	#DIV/0!		
<u>2</u>	Balanced Portfolio Net Revenue Requirement	Projected Net Rev Req, L42	#DIV/0!		
<u>3</u>	ITP/Priority Projects-1 Net Revenue Requirement	Projected Net Rev Req, L43	#DIV/0!		
<u>4</u>	ITP/Priority Projects-2 Net Revenue Requirement	Projected Net Rev Req, L44	#DIV/0!		
<u>5</u>	Sponsored Projects Net Revenue Requirements	Projected Net Rev Req, L45	#DIV/0!		
<u>6</u>	Third Party Projects Net Revenue Requirements	Projected Net Rev Req, L46	#DIV/0!		
7	<u>Total</u>	<u>Sum (L1:L6)</u>	-	#DIV/0!	
<u>8</u>					
9	Zonal Net Revenue Requirement	Projected Net Rev Req, L49		#DIV/0!	
<u>10</u>					
<u>11</u>	B. Point-to-Point Service				
<u>12</u>	MKEC 12-CP. Peak Demand	WP P-3, L15		#DIV/0!	MW
<u>13</u>					
<u>14</u>	Annual Point-to-Point Rate in \$/MW - Year	<u>L9 / L12</u>		<u>#DIV/0!</u>	
<u>15</u>	Monthly Point-to-Point Rate in \$/MW - Month	<u>L14 / 12 months</u>		#DIV/0!	
<u>16</u>	Weekly Point-to-Point Rate in \$/MW - Weekly	L14 / 52 weeks		#DIV/0!	
<u>17</u>	Daily On-Peak Point-to-Point Rate in \$/MW - Day	L14 / 260 days		<u>#DIV/0!</u>	
<u>18</u>	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	L14 / 365 days		<u>#DIV/0!</u>	
<u>19</u>	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	L17 / 16 hours		<u>#DIV/0!</u>	
<u>20</u>	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	L18 / 24 hours		<u>#DIV/0!</u>	
<u>21</u>					
<u>22</u>	C. Schedule 1 ARR				
<u>23</u>	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12		<u>#DIV/0!</u>	
<u>24</u>					
<u>25</u>	D. Schedule 1 Rate Calculations				
<u>26</u>	MKEC 12-CP. Peak Demand	<u>WP P-3, L15</u>		#DIV/0!	MW

<u>27</u>				
<u>28</u>	Annual Point-to-Point Rate in \$/MW - Year	<u>L23 / L26</u>	<u>#DIV/0!</u>	
<u>29</u>	Monthly Point-to-Point Rate in \$/MW - Month	<u>L28 / 12</u>	<u>#DIV/0!</u>	
<u>30</u>	Weekly Point-to-Point Rate in \$/MW - Week	<u>L28 / 52</u>	<u>#DIV/0!</u>	
<u>31</u>	Daily Point-to-Point Rate in \$/MW - Day	<u>L28 / 365</u>	<u>#DIV/0!</u>	
<u>32</u>	Hourly Point-to-Point Rate in \$/MW - Hour	<u>L28 / 8760</u>	#DIV/0!	

					,
<u>Page 3 of 71</u>					Actual Net Rev Req
					<u>Page 1 of 1</u>
		Company, LLC (MKEC)			
		ula Template nue Requirements			
		led - December 31, 2010			
	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>
<u>Line</u>					
<u>No.</u>	Description	Reference			Amount
	REVENUE REQUIREMENTS (including approved	d incentives, if any)			
1	Total Transmission Facilities	Act Gross Rev, Pg. 2, L100, col. 6			<u>#DIV/0!</u>
2					
<u>3</u>	Base Plan Gross Revenue Requirements	WP A-7, L21, Col. m	#DIV/0!		
4	Balanced Portfolio Gross Revenue Requirement	WP A-7, L25, Col. m	#DIV/0!		
<u>5</u>	ITP/Priority Projects-1 Gross Revenue Requirement	<u>WP A-7, L29, Col m</u>	#DIV/0!		
<u>6</u>	ITP/Priority Projects-2 Gross Revenue Requirement	WP A-7, L33, Col. m	#DIV/0!		
<u>7</u>	Sponsored Gross Revenue Requirements	<u>WP A-8, L4, Col. m</u>	<u>#DIV/0!</u>		
8	Third Party Projects Gross Revenue Requirements	<u>WP-10, L4, Col. m</u>	<u>#DIV/0!</u>		
9	<u>Total</u>	Sum (L3:L8)	_	<u>#DIV/0!</u>	#DIV/0!
<u>10</u>					
<u>11</u>	Zonal Gross Revenue Requirement	<u>L1 - L9</u>			#DIV/0!
<u>12</u>					
<u>13</u>	REVENUE CREDITS				
<u>14</u>					
<u>15</u>	Zonal Gross Revenue Credit	WP A-1, Pg.1 L45			#DIV/0!
<u>16</u>					
<u>17</u>	NET REVENUE REQUIREMENT				

<u>18</u>	Base Plan Net Revenue Requirements	<u>L3</u>	<u>#DIV/0!</u>		
<u>19</u>	Balanced Portfolio Net Revenue Requirement	<u>L4</u>	#DIV/0!		
<u>20</u>	ITP/Priority Projects-1 Net Revenue Requirement	<u>L5</u>	<u>#DIV/0!</u>		
<u>21</u>	ITP/Priority Projects-2 Net Revenue Requirement	<u>L6</u>	<u>#DIV/0!</u>		
<u>22</u>	Sponsored Project Net Revenue Requirements	<u>L7</u>	#DIV/0!		
<u>23</u>	Third Party Projects Net Revenue Requirements	<u>L8</u>	<u>#DIV/0!</u>		
<u>24</u>	<u>Total</u>	Sum (L18:L23)	-	<u>#DIV/0!</u>	
<u>25</u>					
<u>26</u>	Zonal Net Revenue Requirement	<u>L11 - L15</u>			#DIV/0!

Page 4 of 71		

Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Actual Gross Revenue Requirements For the 12 months ended - December 31, 2010

	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>		<u>(4)</u>
Line	<u>Description</u>	KCC Annual Report/Workpaper	Total Company		
1	RATE BASE:				
2	PLANT IN SERVICE				
<u>3</u>	Production	WP A-12, Pg. 1, L1 & L2	<u>\$ -</u>		
4	Transmission	WP A-12, Pg. 1, L3	=		
<u>5</u>	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K	=	<u>\$ -</u>	
<u>6</u>	Distribution	WP A-12, Pg. 1, L4	=		
7	General	WP A-12, Pg. 1, L5	=		
8	Intangible & Other	WP A-12, Pg. 1, L6	=		
9	TOTAL GROSS PLANT	Sum (L3:L8) - L5	<u>\$ -</u>		
<u>10</u>					
<u>11</u>	ACCUMULATED DEPRECIATION	Note Q			
<u>12</u>	<u>Production</u>	WP A-12, Pg. 1, L9 & L10	<u>\$ -</u>		

<u>13</u>	Transmission	WP A-12, Pg. 1, L11			
<u>14</u>	Less: Excluded Plant	WP A-4, Pg. 1, L13 Note J & K		<u>\$ -</u>	
<u>15</u>	Distribution	WP A-12, Pg. 1, L12	=		
<u>16</u>	General	WP A-12, Pg. 1, L13	_		
<u>17</u>	Intangible & Other	WP A-12, Pg. 1, L14	=		
<u>18</u>	TOTAL ACCUM. DEPRECIATION	<u>Sum (L12:L17) - L14</u>	<u>\$ -</u>		
<u>19</u>					
<u>20</u>	NET PLANT IN SERVICE				
<u>21</u>	Production	<u>L3- L12</u>	<u>\$ -</u>		
<u>22</u>	<u>Transmission</u>	<u>L4- L13</u>	_		
<u>23</u>	Less: Excluded Plant	<u>L5- L14</u>	_	<u>\$ -</u>	
<u>24</u>	<u>Distribution</u>	<u>L6- L15</u>	_		
<u>25</u>	General	<u>L7- L16</u>	_		
<u>26</u>	Intangible & Other	<u>L8- L17</u>	=		
<u>27</u>	TOTAL NET PLANT	Sum (L21:L26) - L23	<u>\$ -</u>		
<u>28</u>					
<u>29</u>	CONTRUCTION WORK IN PROGRESS				
<u>30</u>	Production	WP A-12, Pg. 1, L23	<u>\$ -</u>		
<u>31</u>	Transmission	WP A-12, Pg. 1, L24	=		
<u>32</u>	Less: CWIP Assoc. with Third Party and Sponsored Projects			(Only for Co	lumn 6.
<u>33</u>	Distribution	WP A-12, Pg. 1, L25	_		
<u>34</u>	General Plant	WP A-12, Pg. 1, L26			
<u>35</u>	Total	<u>L30 + L31 - L32 + L33 + L34</u>	<u>\$ -</u>		
<u>36</u>					
<u>37</u>	ADJUSTMENTS TO RATE BASE				
<u>38</u>	Accumulated Deferred Income Taxes	<u>WP A-3</u>	<u>\$ -</u>		
<u>39</u>	Reserve Funds (Non-Escrowed)	<u>WP A-12, Pg. 2, L36</u>	#DIV/0!		
<u>40</u>	<u>Unamortized Abandoned Transmission Plant</u>	<u>WP A-12, Pg. 2, L38, Note S</u>			
<u>41</u>	TOTAL ADJUSTMENTS	Sum (L38:L40)	#DIV/0!		
42					

<u>43</u>	LAND HELD FOR FUTURE USE	WP A-12, Pg. 2, L44 Note B	<u>\$ -</u>			
<u>44</u>						
<u>45</u>	WORKING CAPITAL					
<u>46</u>	CWC					
<u>47</u>	O&M Expense less Fuel	KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L	\$ 41,509,669			
<u>48</u>	O&M Expense Allocated to Transmission	Pg. 2, L73, Col (6)				
<u>49</u>		Calculated Note C	\$ 5,188,709			
<u>50</u>	Materials & SuppliesTransmission	WP A-12, Pg. 1, L48	<u>-</u>			
<u>51</u>	Materials & SuppliesOther	WP A-12, Pg. 1, L46, L47 & L49				
<u>52</u>	Stores Expense	WP A-12, Pg. 2, L55				
<u>53</u>	Prepayments (JEC Prepayment)	WP A-12, Pg. 2, L57 (Note D)				
<u>54</u>	Prepayments (Account 165)	WP A-12, Pg. 2, L58 (Note D)				
<u>55</u>	TOTAL WORKING CAPITAL	Sum (L49:L54)	\$ 5,188,709			
<u>56</u>						
<u>57</u>	Rate Base	Sum(L27, L35, L41, L43, L55)	<u>#DIV/0!</u>			
Page 5	<u>of 71</u>					
		Mid-Kansas Electric Company, LLC Rate Formula Template	(MKEC)			
		Actual Gross Revenue Requirem	<u>ents</u>			
		For the 12 months ended - December	31, 2010			
	(1)	(2)	<u>(3)</u>	<u>(4)</u>		<u>(5)</u>
Line	<u>Description</u>	KCC Annual Report/Workpaper	Total Company		Allocator	
<u>58</u>	<u>O&M:</u>					
<u>59</u>	Transmission	KCC Report Pg. 35, L17, Col. b	-			
<u>60</u>	Less: Transmission by Others Acct. 565	KCC Report Pg. 35, L6, Col. b (Note E)	_			
<u>61</u>	Less: Transmission Leases & Facility Charges	MKEC Records (Note F)		_		
<u> </u>	2000. Transmission Doubes & Fuelity Charges	THE TOURS (TIME I)	-			<u> </u>

<u>62</u>	Less Acct. 561 Expense Recovered Through Sch. 1	Actual Sch 1 Rev Req, L10			
<u>63</u>	Total Transmission O&M	L59 - Sum(L60:L62) (Note H)	\$ -	TP	#DIV/0
<u>64</u>	A&G -Adjusted	<u>WP A-11, L8</u>	\$ -	<u>W/S</u>	#DIV/0
<u>65</u>	Plus: Safety Advertising	WP A-11, L9		<u>W/S</u>	#DIV/0
<u>66</u>	Plus Association Dues Directly Related to Transmission	WP A-11, L10		<u>DA</u>	1.00000
<u>67</u>	Plus: Advertising -Transmission	WP A-11, L15		<u>DA</u>	1.00000
<u>68</u>	Plus: Research -Transmission	WP A-11, L20	<u> </u>	<u>DA</u>	1.00000
<u>69</u>	Plus: Regulatory Exp -Transmission	WP A-11, L25		<u>W/S</u>	#DIV/0
<u>70</u>	Plus: Corporate Visibility -Transmission	WP A-11, L31		<u>W/S</u>	#DIV/0
<u>71</u>	Subtotal A&G	<u>L64 + Sum(L65:L70)</u>	\$ -		
<u>72</u>	Transmission Lease Payments & Facility Charges	Note F		<u>DA</u>	1.00000
<u>73</u>	TOTAL O&M	<u>L63 + L71 + L72</u>	\$ -		
<u>74</u>					
<u>75</u>	DEPRECIATION EXPENSE	Note Q			
<u>76</u>	Production	KCC Report Pg. 38, L2, Col. c	-	<u>NA</u>	0.00000
77	Transmission	KCC Report Pg. 38, L2, Col. d	-	TP	#DIV/0
<u>78</u>	Distribution	KCC Report Pg. 38, L2, Col. e	-	<u>NA</u>	0.00000
<u>79</u>	General	KCC Report Pg. 38, L2, Col. f	-	<u>W/S</u>	#DIV/0
<u>80</u>	Intangible & Other	MKEC Records	-	<u>W/S</u>	#DIV/0
<u>81</u>	Amortization of Abandoned Transmission Plant	Acct. 407 (Note S)		<u>DA</u>	1.00000
<u>82</u>	TOTAL DEPRECIATION	<u>Sum(L76:L81)</u>			
<u>83</u>					
<u>84</u>	TAXES OTHER THAN INCOME TAXES	(Note I)			
<u>85</u>	LABOR RELATED				
<u>86</u>	Payroll	WP A-6, L9	<u>\$ -</u>	<u>W/S</u>	#DIV/0
<u>87</u>	Highway and vehicle	WP A-6, L9		<u>W/S</u>	#DIV/0
88	PLANT RELATED				
<u>89</u>	Property	WP A-6, L9, (Note M)		<u>GP</u>	#DIV/0
90	Gross Receipts	WP A-6, L9		<u>NA</u>	
91	Other Other	WP A-6, L9		<u>GP</u>	#DIV/0

<u>92</u>						
<u>93</u>	TOTAL OTHER TAXES	<u>Sum(L86:L91)</u>	<u>\$ -</u>			
94						
<u>95</u>	RETURN					
<u>96</u>	Return before incentives	<u>L171</u>	<u>\$ -</u>		<u>RB</u>	#DIV/0
<u>97</u>	Incentive return	<u>L180</u>				
<u>98</u>	Total Return	<u>L96 + L97</u>				
<u>99</u>						
<u>100</u>	GROSS REV. REQUIREMENT WITH INCENTIVES	<u>L73 + L82 + L93 + L98</u>				
<u>101</u>	LESS: Gross Revenue Requirements for Incentives	<u>L97</u>				
<u>102</u>						
<u>103</u>	GROSS REV. REQUIREMENT WITHOUT INCENTIVES	<u>L100 - L101</u>				

Page 6 o	<u>of 71</u>					
				\prod	<u> </u>	
		Mid-Kansas Electric Company, LLC	(MKEC)			
		<u>Rate Formula Template</u> Actual Gross Revenue Requirem	ments			
		For the 12 months ended - December				
	(1)	(2)	(3)	<u>(4)</u>	,	<u>(5)</u>
Line	<u>Description</u>	KCC Annual Report/Workpaper	Total Company	+	Allocator	
104	TRANSMISSION PLANT INCLUDED IN FORMULA			1		
105	Total transmission plant	Pg. 3, L114	<u>\$ -</u>	1	<u>DA</u>	1.00000
106	Less: Substation, 34kV, & Radial Lines to Distr. Plt.	WP A-4, L11 (Note J)		1	 	
107	Less: Total GSU in Transmission Plant	<u>WP A-4, L4 (Note K)</u>		,		
108	Transmission plant included in rates	L105 - L106 - L 107	<u>\$ -</u>			
<u>109</u>	Percentage of transmission plant included in rates	L108 / L105		, _	<u>TP=</u>	#DIV/0!
<u>110</u>				,		
111	GROSS AND NET PLANT ALLOCATORS			1		
<u>112</u>	GROSS PLANT IN SERVICE (ACTUAL HISTORICAL COST)					
<u>113</u>	Production	Pg 1, L3	<u>\$ -</u>		NA	
114	Transmission	<u>Pg. 1, L4</u>	<u> </u>		<u>DA</u>	1.00000
<u>115</u>	Less: Excluded Plant	Pg 1, L5			<u>DA</u>	1.00000
<u>116</u>	Distribution	Pg 1, L6		<u> </u>	<u>NA</u>	<u> </u>
<u>117</u>	General & Intangible	Pg 1, L7 + L8	-		<u>W/S</u>	#DIV/0!
<u>118</u>	TOTAL GROSS PLANT	<u>L113 + L114 - L 115 + L 116 + L117</u>	<u>\$ -</u>	1	<u>GP =</u>	#DIV/0!
<u>119</u>						
<u>120</u>	ACCUMULATED DEPRECIATION (ACTUAL HISTORICAL C					
<u>121</u>	<u>Production</u>	Pg 1, L12	<u>\$ -</u>		<u>NA</u>	
<u>122</u>	Transmission	Pg 1, L13	<u> </u>		<u>DA</u>	1.00000
<u>123</u>	Less: Excluded Plant	Pg 1, L14			<u>DA</u>	1.00000
<u>124</u>	<u>Distribution</u>	Pg 1, L15		.		1

<u>125</u>	General & Intangible		Pg 1, L16 + I						<u>W/S</u>	#DIV/0!
<u>126</u>	TOTAL ACCUM. DEPRECIATION		<u>L121 + L122</u>	- L 123 + L 124 + L125	<u>\$</u>	_				
<u>127</u>										
<u>128</u>	NET PLANT IN SERVICE (ACTUAL HISTO	RICAL COST)								
<u>129</u>	Production		<u>L113 - L121</u>		<u>\$</u>	<u>-</u>				
<u>130</u>	Transmission		<u>L114 - L122</u>			<u>-</u>				
<u>131</u>	Less Excluded Plant		<u>L115 - L123</u>			<u>-</u>				
<u>132</u>	<u>Distribution</u>		<u>L116 - L124</u>			<u>-</u>				
<u>133</u>	General & Intangible		<u>L117 - L125</u>			<u>-</u>				
<u>134</u>	TOTAL NET PLANT		L129 + L130	- L 131 + L 132 + L133	\$	<u>-</u>			<u>NP =</u>	<u>#DIV/0!</u>
<u>135</u>										
<u>136</u>	WAGES & SALARY ALLOCATOR (W&S	<u>5)</u>								
<u>137</u>	Production		KCC Pg. 37,	L1, Col. d	_					
<u>138</u>	Transmission		KCC Pg. 37,	L2, Col. d	_				<u>TP</u>	<u>#DIV/0!</u>
<u>139</u>	<u>Distribution</u>		KCC Pg. 37,	L3, Col. d	_					
<u>140</u>	Other (excluding A&G)		KCC Pg. 37,	L4. L5 & L6, Col. d	_					
<u>141</u>	<u>Total</u>		Sum (L137:L	.140)	<u>\$</u>	_				
<u>142</u>	Wage & Salary Allocator Calculation		Col 6, L141	/ Col 3, L141						
Page 7 71	o <u>of</u>						<u> </u>	Actual	Gross Rev	' Req
			,						Page 4	of 5
		id-Kansas Electri <u>Rate For</u> <u>Actual Gross For the 12 months o</u>	rmula Templa Revenue Requi	t <u>e</u> rements						
	(1)	(2)		(3)	<u>(</u> <u>4</u> <u>)</u>		<u>(5)</u>		<u>(6)</u>	
<u>Line</u>	<u>Description</u>	KCC Report/Work	Annual paper	Total Company		Alloca tor			Transmi n	<u>ssio</u>

			<u>\$</u>	<u>T</u>	Allocat	(Col 3 times
				<u>P</u>	ion	<u>Col 5)</u>
<u>143</u>	RETURN (R)	Note N				
<u>144</u>	<u>MFI Test</u>					
<u>145</u>	LT Debt	KCC Pg. 5, L11, Avg. of Col. c & Col. d	-			
<u>146</u>	LT Interest Expense (Acct. 427)	KCC Pg. 8, L15, Col. c	_			
<u>147</u>	ST Interest (Acct. 431)	KCC Pg. 8, L17, Col. c	-			
<u>148</u>	Total Interest Expense	<u>L146 + L147</u>	<u>\$ -</u>			
149	Target MFI	(Note P)	1.5357			
<u>150</u>	Return Requirements (LT Interest plus Margin)	<u>L148 * L149</u>	\$ -			
<u>151</u>	Less: Non Operating Income	KCC Pg. 8, L23, Col. C (Note L)	-			
<u>152</u>	Plus: Amortization of Debt Discount and Debt Expense	KCC Pg. 8, L16, Col. c	-			
<u>153</u>	Plus: Amortization of Acquisition Costs	<u>KCC Pg. 46 (Acct. 425) - L80 (Note G)</u>	-			
<u>154</u>						
<u>155</u>	Net Operating Return Req. (accrual basis)	<u>L150 - L151 + L152 + L153</u> + L154	<u>\$ -</u>			
<u>156</u>						
<u>157</u>	DSC Test					
<u>158</u>	Debt Service					
<u>159</u>	LT Interest Expense	<u>L146</u>	<u>\$ -</u>			
<u>160</u>	Principal Payment	KCC Pg. 22, L18, Col. e	_			
<u>161</u>	Debt Service	<u>L159 + L160</u>	<u>\$ -</u>			
<u>162</u>	Target DSC	(Note P)				
1.00		1.1.c1 & 1.1.c0	1.2802			
<u>163</u>	Return Requirements	<u>L161 * L162</u>	<u>\$ -</u>			
<u>164</u>	Less: Non Operating Income	<u>L151</u>	<u> </u>			
<u>165</u>	Plus: Amortization of Debt Discount and Debt Expense	<u>L152</u>	_			

166	Net Operating Return Req. (cash	L163 - L164 + L165	\$ -		
	basis)				
<u>167</u>	Less: Depreciation Expense	<u>L82</u>	_		
<u>168</u>	Equivalent Return Requirements (accrual basis)	<u>L166 - L167</u>	\$		
<u>169</u>					
<u>170</u>	Critical Ratio (MFI or DSC)	Greater of L155 or L168	DSC		
<u>171</u>	Return Requirements Greater of MFI or DSC Test	Greater of L155 or L168	<u>\$0</u>		
<u>172</u>	Average Debt Service Rate	<u>L161 / L145</u>	#DIV/0!		
<u>173</u>	Average Return on Rate Base	<u>L171 / L57</u>	<u>#DIV/0!</u>		
<u>174</u>					
<u>175</u>	GROSS REV. REQUIREMENT FOR INCE	NTIVE PROJECTS			
<u>176</u>	Plant Granted Incentive MFI Adder:				
<u>177</u>	Total Incentive Plant	WP A-9, L27	<u>\$ -</u>		
<u>178</u>	Less: Total Accumulated Depreciation	WP A-9, L27	<u>#DIV/0!</u>		
<u>179</u>	Net Incentive Plant	<u>L177 - L178</u>	<u>#DIV/0!</u>		
<u>180</u>	Incentive Return	WP A-9, L27		#DIV/	
101				<u>0!</u>	
<u>181</u>					
<u>182</u>					
<u>183</u>					
<u>184</u>					
<u>185</u>					
<u>186</u>	Abandoned Plant:				
<u>187</u>	Unamortized Abandoned Transmission Plant	L40 of Pg 1 (Note S)	<u>\$ -</u>		
<u>188</u>	Return on Abandoned Plant	<u>L173 * L187</u>	#DIV/0!		
<u>189</u>	Amortization Expense for Abandoned Plant	<u>L81 of Pg. 2</u>			
<u>190</u>	Total Recovery for Abandoned Plant	Sum (L188:L189)		#DIV/ 0!	
<u>191</u>	TOTAL GROSS REV. REQ. FOR INCENTIVE PROJ.	<u>L180 +L184 + L190</u>			#DIV/0!

Page 8 of 71	
	Mid-Kansas Electric Company, LLC (MKEC)
	Rate Formula Template
	Actual Gross Revenue Requirements
	For the 12 months ended - December 31, 2010
General Note:	References to pages in this formula rate are indicated as: (Pg. #, L(in) #, Col.#).
	References to data from MKEC's Annual Report to the KCC are indicated as: (Pg. #, L(in) #, Col. #)
	The state of the s
Note	
A	MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Act
<u>B</u>	Includes only Land Held for Future Use associated with Transmission facilities.
<u>С</u>	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L73, Col. 6.
D	Prepayments are the electric related prepayments booked to Acct. 165 and reported on MKEC's KCC Annual Report Pg. 17, L20, Col. b.
<u>E</u>	Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate. The amount shown above excl
<u>=</u> <u>F</u>	Lease and joint facilities charges included on L61, page 2 of 5, are those costs attributable to transmission facilities.
<u>G</u>	This line sahll not be populated unless authorized by the Commission.
<u> </u>	Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.
<u>T</u>	
<u>I</u>	Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS
Y	directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue require
<u>J</u>	Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not
<u>K</u>	Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are
L	As more fully described in Section C.3.e. of the Protocols, any amounts received from ITC Great Plains, LLC (ITC), shall be booked as non-organized into non-operating income over three years
<u>M</u>	If the transmission related component of property tax is specifically identified in MKEC's KCC Annual Report, then a TP allocator shall be used. Prop
	related property tax is not specifically identified in the KCC Annual Report.

<u>O</u>	Reserved for future use.						
<u>P</u>	The approved MFI and DSC rations will be established by the KCC. No change in MFI and DSC may be made absent a filing with the KCC. Any incentive I						
Q	The current depreciation rates used to calculate depreciation	n expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation F					
<u>R</u>	Reserved for future use.						
<u>S</u>	The Unamortized Abandoned Transmission Plant can only b	be included in rate base if authorized by the Commission.					
<u>T</u>	Reserved for future use.						
<u>U</u>	Reserved for future use.	Reserved for future use.					
	ALLOCATION FACTORS	ALLOCATION FACTORS					
<u>Line</u>	Allocators	<u>Description</u>					
<u>Line</u> <u>1</u>	Allocators RB	Description Percentage of rate base attributable to transmission					
<u>Line</u> <u>1</u> <u>2</u>							
1 2	RB	Percentage of rate base attributable to transmission					
1 2	<u>RB</u> <u>TP</u>	Percentage of rate base attributable to transmission Percentage of transmission plant included in rate base.					
1 2	RB	Percentage of rate base attributable to transmission Percentage of transmission plant included in rate base. Percentage of transmission labor included in rates					
1 2	RB	Percentage of rate base attributable to transmission Percentage of transmission plant included in rate base. Percentage of transmission labor included in rates Direct assignment					

Page 9	9 of 71			Actual Sch 1 Rev Req
				<u>Page 1 of 1</u>
		Mid-Kansas Electric Company,		
		Rate Formula Templ Utilizing FERC KCC Annual Actual Schedule 1 Revenue Re For the 12 months ended - Dece	Report Data equirements	
		(1)	(2)	(3)
	<u>Line</u>			
	<u>No.</u>	<u>Description</u>	Reference	Amount
<u>A.</u>	Schedule 1 ARR			
	<u>1</u>	Total Scheduling, System Control and Dispatch Service	KCC Annual Report, Pg. 35, L2, col. B	-
	2	Plus: Acct. 556 SPP NERC Complience Charges	NERC Quarterly Assessments (50% of total)	-
	<u>3</u>	Less: Scheduling, System Control and Dispatch Services		
	4	Less: Transmission Service Studies		
	<u>5</u>	Less: Reliability, Planning & Standards Dev. Services		
	<u>6</u>	<u>Total</u>	<u>L1 + L2 - L3 - L4 - L5</u>	\$ -
	7	Plus: NERC Penalties Associated with Transmission	Acct. 42630 (Note A)	
	<u>8</u>	Less: PTP Service Credit	WP A-1, Pg. 1, L26	<u> </u>
	9	Net Schedule 1 Revenue Requirement for Zone	<u>L6 + L7 - L8</u>	\$ -
	<u>10</u>	Acct. 561 Expenses Recovered Through Sch. 1 Charges	<u>L1 - Sum(L3:L5)</u>	\$ -
<u>B.</u>	Schedule 1 Rate Calo	<u>culations</u>		
	<u>11</u>	MKEC 12-CP. Peak Demand	WP A-2, L14	
	<u>12</u>	Annual Point-to-Point Rate in \$/MW - Year	<u>L9 / L11</u>	#DIV/0!
	<u>13</u>	Monthly Point-to-Point Rate in \$/MW - Month	<u>L12 / 12</u>	<u>#DIV/0!</u>
	14	Weekly Point-to-Point Rate in \$/MW - Week	<u>L12 / 52</u>	<u>#DIV/0!</u>
	<u>15</u>	Daily Point-to-Point Rate in \$/MW - Day	<u>L12 / 365</u>	<u>#DIV/0!</u>
	<u>16</u>	Hourly Point-to-Point Rate in \$/MW - Hour	<u>L12 / 8760</u>	#DIV/0!

<u>A</u>	Includes only NERC Penalties where payment is made subsequent to January 1, 2013. If any interested party files a Formal Objection to such collection,
	as more fully described in Section of the Protocols, recovery with interest from the date the amount was paid, shall be included in the next Annual
	<u>Tru-Up after final determination by the Commission.</u>

Page 10 of 71						W
						· · · · · · · · · · · · · · · · · · ·
	Mid	l-Kansas E	lectric Con	npany, LLC (MKEC)		<u> </u>
l .				·		

Revenue Credits For the 12 Months Ended December 31, 2010

Line	Description	1		Total Company	Non- Transmission			
1	I. Rent fr	om Electric Property, Account 454						
2		Account 4540001 - Other Rev -Rent Electric Property		\$ -	<u>\$ -</u> .			
<u>3</u>		Transmission:						
<u>4</u>		Farm Land Rental						
<u>5</u>		Rental From Cell Phone Attaches						
<u>6</u>		Equipment / Facilities Rental						
7		Rental Substation Property -Cell Towers						
<u>8</u>		Other Rental						
9		<u>Total Transmission</u>			<u>\$ -</u>			
<u>10</u>	(Revenu	e related to transmission facilities for pole attachments, rentals, etc. Pro	ovide data sources and explanations	n Section V, Notes	s below.)			
<u>11</u>								
<u>12</u>	II. Other	Operating Revenues To Reduce Revenue Requirement						
<u>13</u>								
<u>14</u>	III. Other	Electric Revenue, Account 456						
<u>15</u>	(Provide	data sources and necessary explanations in Notes below.)						
<u>16</u>	Less:							
<u>17</u>		TO's LSE Direct Assignment Revenue Credits (Explanation required	if populated)		-			
<u>18</u>		TO's LSE Sponsored Upgrade Revenue Credits (Explanation required if populated)						
<u>19</u>		TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - I	Network Credits (Explanation require	ed if populated)	-			

<u>20</u>	TO's LSE Sch. 11 Rev. from Sponsored or Direct Assign Facilities - PtP Credits (Explanation required if populated)		_
<u>21</u>	TO's LSE Network Upgrades for Generation Interconnection - Credits (Explanation required if populated)		-
<u>22</u>	Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor (Explanation required if poulated)	·	-
<u>23</u>	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor (Note 3)		-
<u>24</u>	Revenue Associated with Transmission Plant Excluded From SPP Tariff		-
<u>25</u>	Wholesale Distribution Revenue (WDR) (Note 2)		-
<u>26</u>	Schedule 1 Revenue Point-to-Point Subtotal:		-
<u>27</u>	Schedule 2 Revenue		-
<u>28</u>	Schedules 3-6 Revenue		-
<u>29</u>	Revenue for TO's Facilities Under Schedule 11		-
<u>30</u>	Zonal Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	\$ -	
<u>31</u>	Region-wide Network Revenue for TO's Facilities Under Schedule 11 - (Note 3)	-	
<u>32</u>	Zonal Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)		
33	Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)		
34	<u>Subtotal</u>	\$ -	
<u>35</u>	Less: Rev. From Sch. 11 Projects Not In Service as of 12/31/2010 or Excess Sch. 11 Rev. (Note 9).		
<u>36</u>	Net Schedule 11 Revenue Associated With Special Projects in Service during 2010 (See L55)	-	
<u>37</u>	Other - Revenue from bundled transmission service to Members. (Note 4)		-
38	Other -Revenue from steam service to industrial customers. (Note 5)		-
<u>39</u>	Other - Revenue associated with O&M expense on a generator interconnection. (Note 6)		-
40	Other - Revenue to cover administration and vehicle maintenance.(Note 7)	<u>#DIV/0!</u>	#DIV/0!
41	Other - Revenue associated with covering losses. (Note 8)		-
42	Other (for future use as appropriate)		_
43	Total Adjustments		
44	Net 456 Account Transmission Related Activity		1 ±

<u>45</u>	IV. Total	Revenue (Credits to Apply to Zonal	Revenue Requiren	<u>ient</u>			

Page 1	<u>1 of 7</u>	<u>71</u>	ļ									Workp
	\prod								1			Page 2
					Mid-Kans	sas Electric	Company	y, LLC (MKEC)				1
					WIIU-IXIII)		iue Credit					
					For the 1			cember 31, 2010				
Line	Dogg	cription							Course	 		T A mou
				D : 1: 2010					Source	 		Amou
<u>46</u>		otal Sch. 11	Revenue	Received in 2010			<u> </u>		<u>L34</u>	<u> </u>		\$
<u>47</u>			<u> </u>		1							
<u>48</u>	_ <u>N</u>	et Projected	J ATRR fo	or Projects Completed as of	<u>f 12/31/2010 for wh</u>	ich Revenu	<u>e was Rec</u>	eived in 2010	Notes 10, 11			Τ
	,											
<u>49</u>	,	1	Project 1	<u>L</u>		T	T					\$
<u>50</u>	1	-	Project 2	<u>2</u>			1		+	+ +		†
<u>51</u>	\dashv		Project 3	3		+	+	+	+	+ + + + + + + + + + + + + + + + + + + +		†
<u>52</u>	+		Project 4				+	+	+	+		 _
<u>53</u>	\dashv		Project 5		 	+	+	+		+		+
<u>54</u>	\dashv		Project 6		 	+	+	+		+		+
<u>55</u>	+			Projected ATRR for Project	ts Completed as of	12/31/2010	<u> </u>	+	Sum(L49:L54)	(Total goes in	L36)	\$
<u>56</u>	+	!	101	Tojected / Trick for Froject	S Completed as 5. 2	12/31/2010	+	+	Dunie 17.22.,	(10tti good 1	<u> 1307</u>	Ψ
<u>50</u>		C+ Cabadul	· 11 Dayer	nue to be Applied as a Cred	Lists Zonal ATDD :	1- 2010			L46 - L55	(Total goes in	1 25)	\$
				* *		<u>n 2010</u>			<u>L40 - L33</u>	(Total goes in	<u>L33)</u>	
<u>58</u>	<u> </u>	ther Keveni		S Applied to Zonal Revenue	•	<u> </u>				<u> </u>		#DIV/
<u>59</u>	\vdash		Total Rev	evenue Credits Applied to Z	Lonal revenue requir	rements						#DIV/
<u>60</u>			<u> </u>									
	Note		11		<u> </u>							1
	<u>(1)</u>	Data for	this works	sheet came from MKEC's A	annual Report to the	e KCC and t	the Compa	any's General Ledger.				
	<u>(2)</u>			evenue for a Local Access	Charge (LAC) thro	ough Januar	<u>y, 2010 w</u>	hen the responsibilit	y was transferred to the	e Member-Syste	ms and	its curre
	i	went into	<u>, effect.</u>									
	<u>(3)</u>	Includes	any reven	ue from direct assignment to	to a customer of cos	sts of a Base	e Plan, Bal	lanced Portfolio, Prio	rity or ITP project.			T
\longrightarrow	(4)		•	ion service for Sch. 1, 2, 3,					* * * -			+
	<u> </u>	<u> </u>		311 361 1166 131 3611 1, 2 , 8,	- Coo, HEICANG							

Ì

	<u>(5)</u> <u>S</u>	team sales	to two indus	strial customers	that are clas	sified as oth	er and are b	ook to our 456	account per	FERC and	RUS accounting	practices.	
	(6))&M on a g	eneration in	terconnection a	nd should no	ot be include	<u>ed.</u>						
	<u>(7)</u> <u>A</u>	dministrati	ve and vehic	cle maintenance	e revenue no	t related to t	ransmissior	operation. Thi	s is equal to	Actual Re	venue * (1-W/S /	Allocator)	
	<u>(8)</u> <u>F</u>	Revenue ass	ociated with	supplying loss	es.								
								nd excess reveni	ie (i.e., rev	renue less	ATRR) for Sch.	11 projects com	pleted by 12/31/2
	<u>a</u>	ssigned as a	a revenue cre	edit against zon	al ATRR. S	ee page 2, L	<u>.57</u>						
							or Actual Pe	eriod, Schedule	"Projected 1	Net Rev Re	q," taken from th	e FBR two years	prior to the curre
	(i.e., when th	ne ATRR for	r these projects	was establis	<u>hed).</u>							
	<u>(11)</u> <u>N</u>	None of the	Schedule 11	revenue receiv	red in 2010 v	vas associate	ed with proj	ects completed	as of 12/31/	<u>′2010</u>			
To 46		1		Τ	T	ī	1	I	1	T	I	1	***
Page 12	2 of 71												W
1													
								tric Company, ansmission Net					
								hs ended Dece					
Line	Date	Hour	MKEC's	Adjustment	Adjusted	Plus:	Reserve	Plus:	Reserve	Reserve	Less: Load	MKEC's	Average
Line	Date	Ending	Native	Aujustment	MKEC's	3rd	for	Grandfather	for	for	Not	Transmission	Transmission
			System		Native	Party	Future	Agreements	Future	Future	Connected to	System Load	<u>Network</u>
			<u>Peak</u> Load		System Dools	Network	<u>Use</u>		<u>Use</u>	<u>Use</u>	the MKEC Transmission	(e-f+g+h+i+j-	Load for January thru
			<u>Loau</u>		<u>Peak</u> Load	Load (incl.					System	<u>k)</u>	August
						gen.)							
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>	<u>(i)</u>	(j)	<u>(k)</u>	<u>(1)</u>	<u>(m)</u>
1	-	_	_			_			_	_			
		1					l <u>=</u>		1				

_

<u>3</u>

<u>4</u>

<u>5</u>

<u>6</u>

7	_	-	-		_	-	_		-	-	 <u> </u>			_
8	-	-	-			-	_		-	-	 			_
9	_	_	-			-	_		-	-	 	l		-
<u>10</u>	_	-	-		_	-	_		-	-	 	-		-
<u>11</u>	_	_	-			-			-	-	 		<u> </u>	-
<u>12</u>	_	_	-		<u> </u>	-	=		-	-	 	l		-
<u>13</u>	Total	-		<u>n/a</u>	<u>-</u>		<u> </u>				 			
<u>14</u>	12- CP	_	<u>-</u>	<u>n/a</u>		<u> </u>	<u> </u>				 <u>-</u>	1	<u>-</u>	
Notes:	CP		_		<u> =</u>	Ξ	1 =					-		
	transm	ission netv	work load fo	r January thro	igh August.									ge of the average mn (l) divided by
	<u>the 8-n</u>	nonth aver	age of colun	nn (m) shown o	on line 13.									
Page 13	3 of 71										W	orkpa	per A-3	
											<u>Pa</u>	ge 1 c	of 1	
					Mid Von	as a Electric	Commonwe	IIC (MVEC)						
						Allocat	tion of ADI	, LLC (MKEC) T mber 31, 2010						
1000														
MKEC	1s not su	bject to in	come tax: an	d, therefore, de	oes not have	any ADIT r	ecorded on	its books.						
Page 14	of 71													Workpaper A-4
													<u> </u>	Page 1 of 2

Mid-Kansas Electric Company, LLC (MKEC) Excluded Assets--Assets Transferred from Transmission Rate Base As of December 31, 2010

1					· ·	_										
<u>Line</u>																
1					13 -Mont	h Average Balar	<u>nce</u>									
2				Plant i	n Depr. Res	<u>serve</u>	Net									
				Service												
<u>3</u>	I. GSU Values Transferred from Transmiss	sion														
<u>4</u>	Total GSUs in Transmission Plant			<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>									
<u>5</u>																
<u>6</u>	II. Radial Lines, 34kV and Substation Fac	<u>iliti</u>	<u>es Transferre</u>	<u>d</u>												
<u>7</u>	Radial Lines			<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>									
8	Substation Facilities Transf to Distributi	on I	<u>Plt.</u>		<u>-</u>	=										
9	34 kV Lines				<u>-</u>	=										
<u>10</u>	Less: Substation Facilities Transf to Tra	ans.	<u>Plant</u>			=										
<u>11</u>	Net Substation, 34kV, & Radial Line	s to	Dist. Plt	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>									
<u>12</u>																
<u>13</u>	III. Net Transfer From Trans. (L4 + L11)			<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>									
Page 1	<u>5 of 71</u>														\perp	
															\perp	
					Evol	Mid-Kanss uded AssetsAss	as Electric (to Dogo		
					EXCI	uueu AssetsAss	As of Decei				<u> </u>	<u> </u>	Na	<u>e Dase</u>		
										•						
	IV. 13 Month Average -Gross Plant															
															\dashv	\dashv
	_		Gross Plant			1								<u> </u>		_
Line	_		2009	<u>2010</u>	2010	2010	2010	<u>2010</u>		2	2010	<u> </u>		2010		<u>20</u>
	_		<u>Dec</u>	Jan	Feb		Apr	May			Jun			<u>Jul</u>		Αι
' L	-					1 -										-

<u>14</u>	GSU		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$</u>
<u>15</u>	Radial Lines		=								_
<u>16</u>	Substation -Transf from Dist. Plant										_
<u>17</u>	34 kV Lines										_
<u>18</u>	Less: Substa. Facil. Tranf to Transm. Plant		=								_
<u>19</u>	Total -Excluded Assets	_	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$
	V. 13 Month Average -Accumulated Deprec	atio	<u>)n</u>								
	-	-	Accumulated	d Depreciation	1						
	-		<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>20</u>
	-		<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	May	<u>Jun</u>	<u>Jul</u>	A
<u>20</u>	GSU	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$
<u>21</u>	Radial Lines					_ 					
<u>22</u>	Substation -Transf from Dist. Plant										_
<u>23</u>	34 kV Lines										_
<u>24</u>	Less: Substa. Facil. Tranf to Transm. Plant										
<u>25</u>	Total -Excluded Assets	_	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$</u>
	VI. 13 Month Average -Net Plant										
	_	_	·	ross Plant less					1	1	
	-	_	<u>2009</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>2010</u>	<u>20</u>
	-		<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	Mar	<u>Apr</u>	May	<u>Jun</u>	<u>Jul</u>	Aı
<u>26</u>	GSU										_
<u>27</u>	Radial Lines										_
<u>28</u>	Substation -Transf from Dist. Plant										_
<u>29</u>	34 kV Lines										
<u>30</u>	Less: Substa. Facil. Tranf to Transm. Plant										
<u>31</u>	Total -Excluded Assets	L-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$

Page 1	<u>6 of 71</u>		Workpaper A-5
			<u>Page 1 of 1</u>
		Mid-Kansas Electric Company, LLC (MKEC)	
		Worksheet A-5 - Depreciation Rates As of December 31, 2010	
		As of December 51, 2010	
Line	<u>A/C</u>	Description	Rate
1	<u>301</u>	<u>Organization</u>	
2	<u>302</u>	<u>Franchises</u>	_
<u>3</u>	<u>303</u>	Misc Intangible Plant	_
<u>4</u>	<u>350</u>	Land & Land Rights	_
<u>5</u>	<u>352</u>	Structures and Improvements	
<u>6</u>	<u>353</u>	Station Equipment	_
7	<u>354</u>	Towers and Fixtures	_
8	<u>355</u>	Poles and Fixtures	_
9	<u>356</u>	Overhead Conductors and	_
<u>10</u>	357	Devices Underground Conduit	
11	358 358	Underground Conductors and	
11	336	Devices and	-
<u>12</u>	<u>389</u>	Land and Land Rights	
<u>13</u>	<u>390</u>	Structures and Improvements	-
<u>14</u>	<u>391</u>	Office Furniture and Equipment	_
<u>15</u>	<u>39106</u>	Gen Plt-SJ OffMachines1987	-
<u>16</u>	<u>39102</u>	Gen Plt-Computer Hardware	-
<u>17</u>	<u>39104</u>	Gen Plt-Software	-
<u>18</u>	<u>392</u>	Transportation Equipment	-
<u>19</u>	<u>393</u>	Stores Equipment	-
<u>20</u>	<u>394</u>	Tools, Shop and Garage	-

		<u>Equipment</u>		
<u>21</u>	<u>395</u>	<u>Laboratory Equipment</u>		-
<u>22</u>	<u>396</u>	Power Operated Equipment		-
<u>23</u>	<u>397</u>	Communication Equipment		_
<u>24</u>	<u>398</u>	Miscellaneous Equipment		_
<u>25</u>	<u>399</u>	Other Tangible Property (Note A)		-
<u>26</u>				
<u>27</u>	Weighted Average Transmission Depreciation Rate			
<u>28</u>	Transmission Depreciation Expense in 2010		Actual Gross Rev Req L77, Col (3)	\$ -
<u>29</u>	Transm. Plant in Service (12 mo. avg. Dec., 2009 to	Nov., 2010)	WP A-12, L8	\$ -
<u>30</u>	Average Annual Transmission Depreciation Rate		L28 / L29	#DIV/0!
<u>31</u>	Average Monthly Transmission Depreciation Rat	<u>e</u>	<u>L30 / 12</u>	#DIV/0!
Notes				
<u>A</u>	MKEC accounts for Acquisition Costs associated wit	h the Aquila purchase in Account 39	<u>9.</u>	

Page 1	7 of 71										
				Mid-Kansas l	Ele	ectric Company	, LLC (MKEC	<u>)</u>			
				Taxes For the 12 M	Ot Ior	ther Than Incont	ne Taxes)			
	T			For the 12 M	101	itiis Elided Dec	ember 51, 2010		<u> </u>		
	Source: KCC Annual Rep	oort, Pg. 42									
<u>Line</u> <u>No.</u>	<u>Description</u>	Electric Acct 408.1, 409.1	Excluded	Adjusted		Payroll	Highway & Vehicle	Property	Gross Receipts,	<u>Other</u>	Othe Misc
<u>No.</u>		408.1, 409.1					& venicle		Uses & KC		WHSC
									Earning Tax		
1	Ad Valorem	_	-								
<u>2</u>	<u>Excise</u>	_	-								
<u>3</u>	Franchise -Corporate	_	_								
<u>4</u>	Payroll (Note A)	_	_								
<u>5</u>	Transaction	-	_								
<u>6</u>	Property Taxes (Note A)	1	1								
<u>7</u>	KC Earnings	-	_								
<u>8</u>	Miscellaneous	ı	1								
9											
<u>10</u>											
<u>11</u>	Income Taxes										
<u>12</u>	<u>Federal</u>										
<u>13</u>	State	-									
<u>14</u>											
<u>15</u>		-									
Notes											

ĺ						
Page 71	<u>18 of</u>					Workpaper A-7
1 /1						Page 1 of 6
		Mid-Kansas Electric	Company, LL	C (MKEC)	<u> </u>	
		Actual RTO Directe				
		For the 12 months en	<u>ded - Decembe</u>	<u>er 31, 2010</u>		
Lin e	<u>Description</u>	Source	Total System			
1	Transmission Gross Plant in	Actual Gross Rev Reg L4 - L5	<u>\$</u>			
_	Service	Actual Gloss Rev Red E4 125	<u>-</u>			
<u>2</u>	Transmission Net Plant in Service	Actual Gross Rev Req L22 -	<u>\$</u>			
		<u>L23</u>	<u>-</u>			
<u>3</u>	Net Plant Excluded for O&M,	Note A				
	Other Taxes and General Plant	X 0 X 0				
4	Adjusted Net Plant for O&M and Other Taxes	<u>L2 - L3</u>	<u>\$</u>			
<u>5</u>	Transmission O&M (includes	Actual Gross Rev Reg L73 -	#DIV/0			
	allocation of A&G)	L72	!			
<u>6</u>	Percent of Net Plant	<u>L5 / L4</u>	#DIV/0			
			1			
7	Other Taxes	Actual Gross Rev Req L93	<u>#DIV/0</u>			
0	Description CNL (Discription)	17/14	<u>!</u>			
8	Percent of Net Plant	<u>L7 / L4</u>	#DIV/0			
9	General & Intangible Plant		<u> </u>			
_	Allocation					
<u>10</u>	<u>Depreciation</u>	Actual Gross Rev Req L79 +	<u>#DIV/0</u>			
		<u>L80</u>	1			
<u>11</u>	<u>Return</u>	Actual Gross Rev Req ((L25 +	<u>#DIV/0</u>			
12	Total	<u>L26) / L27) * L96</u> L10 + L11	<u>!</u> #DIV/0			
12	10tai	<u> </u>	#DIV/U			
13	Percent of Net Plant	L12 /	#DIV/0			
		<u>L4</u>	1			
<u>14</u>	Return (New Facilities)	Actual Gross Rev Req L172 *	<u>#DIV/0</u>			
		<u>L149</u>	<u>!</u>			

Note A: For some Special Projects, constructed on behalf of others, MKEC may contract with the other party to operate and maintain the subject facilities. Under such circumstances, the O&M and associated labor expenses are not recorded on MKEC's books. No such projects existed in 2010.

1		<u> </u>		1 1			1	I	1		1	I	1
			ual RTO Dire	<u>cted</u>									
<u> 1ran</u>	smissior (a)	(b)	(c)	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	(h)	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	(1)	(m)
	<u>(a)</u>	(0)	<u>(c)</u>	<u>(u)</u>	<u>(e)</u>	<u>(1)</u>		<u>(11)</u>		ÚΣ	<u>(K)</u>	<u>\11</u>	
							0&M and A&G		<u>General</u>				Gross
				<u>In</u> <u>Servic</u> <u>e</u>	Gross		Allocat ed	<u>Other</u>	<u>Plant</u>	Depre ciatio n	Non Incentive	Incentive	Revenu <u>e</u>
	Proj ect No.	Proj ect ID	Description	<u>Date</u>	<u>Plant</u>	Net Plant	Expens e	<u>Taxes</u>	Allocatio n	Expen se	Return	Return	Require ments
					(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	$ \frac{(g+h+1)}{i+j+k} $
	A. Plan Projec	Base											
<u>15</u>	1	0	\$0.00	<u>2010-</u> <u>03</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>16</u>	2	0	\$0.00	<u>2010-</u> <u>06</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>17</u>	<u>3</u>	0	\$0.00	<u>2010-</u> <u>08</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	<u>#DIV/0!</u>	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	<u>#DIV/0!</u>
<u>18</u>	4	0	0		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	<u>#DIV/0!</u>	#DIV/0!	#DIV/ 0!	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
<u>19</u>	<u>5</u>	0	0		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	<u>#DIV/0!</u>	#DIV/0!	#DIV/ 0!	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
<u>20</u>	<u>6</u>	0	0		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>21</u>	Total Plan P	Base rojects			<u>\$</u> =	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$</u> <u>=</u>	<u>\$ -</u>
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<u>23</u>	2		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
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<u> </u>	C. ITP		<u>\$ -</u>	<u>\$ -</u> \$ -	<u>\$ -</u>					<u>\$ -</u>	<u>\$ -</u>
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<u>26</u>	1		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>27</u>	2		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>28</u>	3		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>29</u>	Total ITP Priority 1 Projects		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
	D. ITP Priority 2 Projects										
<u>30</u>	1		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>31</u>	2		<u>\$ -</u>	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>32</u>	3		\$ -	<u>\$ -</u>	#DIV/0 !	#DIV/0!	#DIV/0!	#DIV/ 0!	#DIV/0!	<u>\$ -</u>	#DIV/0!
<u>33</u>	Total ITP Priority 2 Projects		<u>\$ -</u>	<u>\$ -</u>	<u>\$</u> -	\$ -	#DIV/0!	#DIV/ 0!	#DIV/0!	\$ -	#DIV/0!

Mid-Kansas Electric Company, LLC

Rate Sheet for Point-To-Point Transmission Service

These Point-To-Point charges shall be calculated using the Zonal Annual Transmission Revenue Requirement ("ATRR") for the Mid Kansas Electric Company, LLC ("MKEC") rate zone as specified in Attachment H, Section I, Table 1, Line 15, Column (3). The Zonal ATRR of the MKEC rate zone is the sum of all zonal ATRRs referenced in Attachment H, Section I, Table 1, Column (3) identified for the MKEC rate zone (i.e., MKEC and ITC Great Plains). MKEC does not have a rate formula; ITC Great Plains ("ITC GP") does, which is set forth in Attachment H, Addendum 9 of this Tariff and is used to calculate the ITC Great Plains ATRR for the MKEC rate zone. The results for the Point To Point rates described herein shall be specifically set forth in the "MKEC PTP Rate Att T" tab of the Revenue Requirements and Rates File ("RRR File") posted on the SPP website.

Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth in the RRR File and described below:

For 115 kV and Above Service

- 1. Yearly delivery: one twelfth of the demand charge of \$31,080/MW of Reserved Capacity per year for MKEC plus the Zonal ATRR referenced in Attachment H, Section I, Table 1, Line 15b, Column (3) divided by the most recent prior calendar year's 12-CP divisor for the MKEC rate zone.
- 2. Monthly delivery: \$2,590/MW of Reserved Capacity per month for MKEC plus the ITC GP yearly delivery charge divided by 12 months.
- 3. Weekly delivery: \$597.70/MW of Reserved Capacity per week for MKEC plus the ITC GP yearly delivery charge divided by 52 weeks.
- 4. Daily on-peak delivery: \$119.54/MW of Reserved Capacity per day for MKEC plus the ITC GP yearly delivery charge divided by 260 days.
- 5. Daily off peak delivery: \$85.20/MW of Reserved Capacity per day for MKEC plus the ITC GP yearly delivery charge divided by 365 days.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any day during such week.

Non-Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below:

For 115 kV and Above Service

- 1. Monthly delivery: \$2,590/MW of Reserved Capacity per month for MKEC plus the ITC GP yearly delivery charge divided by 12 months.
- 2. Weekly delivery: \$597.70/MW of Reserved Capacity per week for MKEC plus the ITC GP yearly delivery charge divided by 52 weeks.
- 3. Daily on peak delivery: \$119.54/MW of Reserved Capacity per day for MKEC plus the ITC GP yearly delivery charge divided by 260 days.
- 4. Daily off-peak delivery: \$85.20/MW of Reserved Capacity per day for MKEC plus the ITC GP yearly delivery charge divided by 365 days.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any day during such week.

5. Hourly delivery: The demand charge for Hourly delivery shall be \$7.47/MWH for 230/138/115 kV on-peak service for MKEC plus the ITC GP yearly charge divided by 4,160 hours, and \$3.55/MWH for 230/138/115 kV off peak service for MKEC plus the ITC GP yearly charge divided by 8,760 hours. The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified for Daily on peak delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such week.

The currently effective rates for Point-To-Point Transmission Service in the Mid-Kansas Electric Company, LLC ("MKEC") rate zone are set forth in the "MKEC PTP Rate Att T" tab of the Revenue Requirements and Rates File ("RRR File") posted on the SPP website.

Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth in the RRR File, calculated pursuant to the Mid-Kansas Electric Company, LLC formula rate shown in Attachment H, Addendum 198, and ITC Great Plains, LLC, formula rate shown in Attachment H, Addendum 9, and Prairie Wind Transmission, LLC, formula rate shown in Addendum 15 and described below:

- 1. Yearly delivery: one-twelfth of the rate per MW of Reserved Capacity per year.
- 2. Monthly delivery: rate per MW of Reserved Capacity per month.
- 3. Weekly delivery: rate per MW of Reserved Capacity per week.
- 4. Daily on-peak delivery: rate per MW of Reserved Capacity per day.
- 5. Daily off-peak delivery: rate per MW of Reserved Capacity per day.

The total demand charge in any week, pursuant to a reservation for Daily delivery, shall not exceed the rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any day during such week.

Non-Firm Point-To-Point Transmission Service

The Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth in the RRR File, calculated pursuant to the Mid-Kansas Electric Company, LLC formula rate shown in Attachment H, Addendum 198, and ITC Great Plains, LLC, formula rate shown in Attachment H, Addendum 9, and Prairie Wind Transmission, LLC, formula rate shown in Addendum 15, and described below:

- 1. Monthly delivery: rate per MW of Reserved Capacity per month.
- 2. Weekly delivery: rate per MW of Reserved Capacity per week.
- 3. Daily on-peak delivery: rate per MW of Reserved Capacity per day.
- 4. Daily off-peak delivery: rate per MW of Reserved Capacity per day.
- 5. Hourly on-peak delivery: rate per MW of Reserved Capacity per hour.
- 6. Hourly off-peak delivery: rate per MW of Reserved Capacity per hour.

The total demand charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the rate specified for Daily on-peak delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total demand charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the

rate specified for Weekly delivery multiplied by the highest amount in megawatts of Reserved Capacity in any hour during such week.