

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”).¹ 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.²

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.”

¹ 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”).

² Errata Filing of Southwest Power Pool, Inc., Docket No. ER13-301-001 (Dec. 10, 2012) (“December 10 Filing”).

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

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Southwest Power Pool, Inc.**

³ 18 C.F.R. § 35.11 (2012).

ADDENDUM 19 TO ATTACHMENT H – Part 1

Page 1 of 71	Rate Year	2012
	Historic Year	2010
	Total Pages	71
<p>Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Table of Contents Overview</p>		
<p>The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with data from the previous year's KCC Annual Report. This data input results in the calculation of the actual annual transmission revenue requirement (Actual ATRR) for the previous year, as shown in the Actual Net Rev Req tab. The results of this calculation are presented to the customers for review no later than June 1 each year.</p>		
<p>The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR (without the True-up for a prior year) that customers were billed for the same period. Interest is added to the difference and the adjusted true-up then is included in the Projected Net Rev Req tab.</p>		
<p>The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The RTO Projects Smry tab retrieves project specific data from other tabs to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Gross Revenue Requirement amount. The Spon Projects Smry tab does the same process for Sponsored projects. The total revenue requirements for these two groups of upgrades and revenue credits are subtracted from the MKEC total revenue requirement to obtain the Zonal ATRR (line 20, before true-up). This calculation is shown on the Projected Net Rev Req tab. This tab also calculates the point-to-point zonal rates. SPP rates are set on the trued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue Requirements, and ITP/Priority Projects Net Revenue Requirements as well as the trued up Zonal Net Revenue Requirements. The specific charges are defined under the SPP Open Access Transmission Tariff.</p>		
<p>The FBR is set up initially to address the revenue requirements for six separate special categories: 1) Base Plan, 2) Balanced Portfolio, 3) Integrated Transmission Plan Priority 1, 4) Integrated Transmission Plan Priority 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it may become necessary to add other categories of special projects.</p>		
<p>Cells highlighted in light blue are data input cells. Some cells may reference the results from other calculations in the formula. Such cell references may change from year to year, requiring manual adjustment of the reference or the direct entry of the proper value.</p>		
<u>Page</u>	<u>Tab</u>	<u>Description</u>
2	Summary	Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.

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	<u>A-5 Rev (2011 Depr Rates)</u>	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.	Description	Source		Amount	
	<u>A. Net Revenue Requirement Including True-Up</u>				
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	<u>B. Point-to-Point Service</u>				
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	<u>C. Schedule 1 ARR</u>				
23	Net Schedule 1 Revenue Requirement for Zone	Projected Sch 1 Rev Req, L12		#DIV/0!	
24					
25	<u>D. Schedule 1 Rate Calculations</u>				
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 Req
					Page 1 of 1
Mid-Kansas Electric Company, LLC (MKEC) Rate Formula Template Actual Net Revenue Requirements For the 12 months ended - December 31, 2010					
	(1)	(2)	(3)	(4)	(5)
Line					
No.	Description	Reference			Amount
	REVENUE REQUIREMENTS (including approved incentives, if any)				
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!

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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)
<u>Line</u>	<u>Description</u>	<u>KCC Annual Report/Workpaper</u>	<u>Total Company</u>		
1	<u>RATE BASE:</u>				
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	CONSTRUCTION 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				<i>(Only for Column 6.</i>
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-L35b	\$ 41,509,669		
48	O&M Expense Allocated to Transmission	Pg. 2, L73, Col (6)			
49		Calculated Note C	\$ 5,188,709		
50	Materials & Supplies--Transmission	WP A-12, Pg. 1, L48	-		
51	Materials & Supplies--Other	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!		

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**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)
<u>Line</u>	<u>Description</u>	<u>KCC Annual Report/Workpaper</u>	<u>Total Company</u>		<u>Allocator</u>
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)	-		

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

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				

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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	Description	KCC Annual Report/Workpaper	Total Company		Allocator		
104	<u>TRANSMISSION PLANT INCLUDED IN FORMULA</u>						
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	<u>GROSS AND NET PLANT ALLOCATORS</u>						
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 COST)	(Note Q)					
121	Production	Pg 1, L12	\$ -		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 COST)						
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	<u>WAGES & SALARY ALLOCATOR (W&S)</u>						
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 71							Actual Gross Rev Req
							Page 4 of 5
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)	(6)	
<u>Line</u>	<u>Description</u>	<u>KCC Annual Report/Workpaper</u>	<u>Total Company</u>	<u>Alloca</u>	<u>tor</u>	<u>Transmissio</u>	<u>n</u>

			\$	T P	Allocat ion	(Col 3 times Col 5)
143	<u>RETURN (R)</u>	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 INCENTIVE 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!

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. #)

Note

A	MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Actual Schedule
B	Includes only Land Held for Future Use associated with Transmission facilities.
C	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.
E	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 shall not be populated unless authorized by the Commission.
H	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 accounts
J	Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjusted
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 adjusted
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 income, "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 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 calculate 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.	
	ALLOCATION FACTORS	
<u>Line</u>	<u>Allocators</u>	<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, LLC (MKEC) Rate Formula Template Utilizing FERC KCC Annual Report Data Actual Schedule 1 Revenue Requirements For the 12 months ended - December 31, 2010				
		(1)	(2)	(3)
	Line			
	No.	Description	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 Compliance 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!

A	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 Tru-Up after final determination by the Commission.
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Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2010

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

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

<u>Line</u>	<u>Description</u>					<u>Source</u>				<u>Amount</u>
46	Total Sch. 11 Revenue Received in 2010					L34				\$
47										
48	Net Projected ATRR for Projects Completed as of 12/31/2010 for which Revenue was Received in 2010					Notes 10, 11				
49	Project 1									\$
50	Project 2									
51	Project 3									
52	Project 4									
53	Project 5									
54	Project 6									
55	Total Projected ATRR for Projects Completed as of 12/31/2010					Sum(L49:L54)	(Total goes in L36)			\$
56										
57	Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2010					L46 - L55	(Total goes in L35)			\$
58	Other Revenue Credits Applied to Zonal Revenue Requirements									#DIV/0!
59	Total Revenue Credits Applied to Zonal revenue requirements									#DIV/0!
60										
	Notes:									
(1)	Data for this worksheet came from MKEC's Annual Report to the KCC and the Company's General Ledger.									
(2)	MKEC collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Systems and its current went into effect.									
(3)	Includes any revenue from direct assignment to a customer of costs of a Base Plan, Balanced Portfolio, Priority or ITP project.									
(4)	Bundled transmission service for Sch. 1, 2, 3, 5 & 6, WDR and loss billed to the MKEC Members. See Note 2 as well.									

(5)	Steam sales to two industrial customers that are classified as other and are book to our 456 account per FERC and RUS accounting practices.												
(6)	O&M on a generation interconnection and should not be included.												
(7)	Administrative and vehicle maintenance revenue not related to transmission operation. This is equal to Actual Revenue * (1-W/S Allocator)..												
(8)	Revenue 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 12/31/2010 assigned as a revenue credit against zonal ATRR. See page 2, L57												
(10)	The 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 current period (i.e., when the ATRR for these projects was established).												
(11)	None of the Schedule 11 revenue received in 2010 was associated with projects completed as of 12/31/2010												

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

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

7				-	-		-				-	-	-
8				-	-		-				-	-	-
9				-	-		-				-	-	-
10				-	-		-				-	-	-
11				-	-		-				-	-	-
12				-	-		-				-	-	-
13	Total		-	n/a	-	-	-	-	-	-	-	-	-
14	12-CP		-	n/a	-	-	-	-	-	-	-	-	-
Notes:													
Column (n) :This column reflects the relationship of the actual load for each month (September, October, November and December) as a percentage of the average transmission network load for January through August. For example, the September percentage in column (n) is equal to the September load in column (l) divided by the 8-month average of column (m) shown on line 13.													

Page 13 of 71						Workpaper A-3					
						Page 1 of 1					
Mid-Kansas Electric Company, LLC (MKEC) Allocation of ADIT For the 12 months ended December 31, 2010											
MKEC is not subject to income tax: and, therefore, does not have any ADIT recorded on its books.											

Page 14 of 71						Workpaper A-4					
						Page 1 of 2					

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>	<u>Rate</u>
1	301	Organization	
2	302	Franchises	
3	303	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 Rate		L30 / 12		#DIV/0!
Notes					
A	MKEC accounts for Acquisition Costs associated with the Aquila purchase in Account 399.				

A	In accordance with RUS accounting guidelines, most of these taxes are distributed directly to the various O&M and construction accounts.		
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**Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2010**

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>						
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.

I. Summary of Actual RTO Directed Transmission Projects														
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
							O&M and A&G		General				Gross	
				In Service	Gross		Allocated	Other	Plant	Depreciation	Non Incentive	Incentive	Revenue	
	Project No.	Project ID	Description	Date	Plant	Net Plant	Expense	Taxes	Allocation	Expense	Return	Return	Requirements	
					(see below)	(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	(g + h + i + j+ k +l)	
	A. Base Plan Projects													
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 Base Plan Projects				\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	\$ -	
					\$ -	\$ -						\$ -		
	B. Balanced Portfolio						\$ -	\$ -						

	Projects													
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!
						\$ -	\$ -						\$ -	
						\$ -	\$ -						\$ -	
	C. ITP Priority 1 Projects						\$ -	\$ -						\$ -
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 ITP Priority 1 Projects					\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
	D. ITP Priority 2 Projects													
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 ITP Priority 2 Projects					\$ -	\$ -	\$ -	\$ -	#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.

ADDENDUM 19 TO ATTACHMENT H – Part 1

Page 1 of 71	Rate Year	2012
	Historic Year	2010
	Total Pages	71
<p><u>Mid-Kansas Electric Company, LLC (MKEC)</u> <u>Rate Formula Template</u> <u>Table of Contents</u> <u>Overview</u></p>		
<p>The formula is calculated in two steps. The first step is to fill out Tabs A-1 thru A-11, and the Actual Gross Rev Req tab with data from the previous year's KCC Annual Report. This data input results in the calculation of the actual annual transmission revenue requirement (Actual ATRR) for the previous year, as shown in the Actual Net Rev Req tab. The results of this calculation are presented to the customers for review no later than June 1 each year.</p>		
<p>The TU (True-up) tab uses the Actual ATRR from the Actual Net Rev Req tab and compares it to the Projected ATRR (without the True-up for a prior year) that customers were billed for the same period. Interest is added to the difference and the adjusted true-up then is included in the Projected Net Rev Req tab.</p>		
<p>The projected O&M and plant balances are calculated in Tabs P-1 thru P-5. These sheets feed into the Projected Gross Rev Req tab and ultimately into the Projected Net Rev Req tab. The RTO Projects Smry tab retrieves project specific data from other tabs to calculate the amount of revenue requirements associated with those projects which are contained in the total Projected Gross Revenue Requirement amount. The Spon Projects Smry tab does the same process for Sponsored projects. The total revenue requirements for these two groups of upgrades and revenue credits are subtracted from the MKEC total revenue requirement to obtain the Zonal ATRR (line 20, before true-up). This calculation is shown on the Projected Net Rev Req tab. This tab also calculates the point-to-point zonal rates. SPP rates are set on the trued up Base Plan Net Revenue Requirements, Balanced Portfolio Net Revenue Requirements, and ITP/Priority Projects Net Revenue Requirements as well as the trued up Zonal Net Revenue Requirements. The specific charges are defined under the SPP Open Access Transmission Tariff.</p>		
<p>The FBR is set up initially to address the revenue requirements for six separate special categories: 1) Base Plan, 2) Balanced Portfolio, 3) Integrated Transmission Plan Priority 1, 4) Integrated Transmission Plan Priority 2, 5) Sponsored, and 6) Third Party Projects. From time-to-time it may become necessary to add other categories of special projects.</p>		
<p>Cells highlighted in light blue are data input cells. Some cells may reference the results from other calculations in the formula. Such cell references may change from year to year, requiring manual adjustment of the reference or the direct entry of the proper value.</p>		
<u>Page</u>	<u>Tab</u>	<u>Description</u>
<u>2</u>	<u>Summary</u>	<u>Summary of projected revenue requirements, point to point rates, and Schedule 1 rates.</u>

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

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

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[Summary](#)

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Mid-Kansas Electric Company, LLC (MKEC)
Rate Formula Template
Projected Revenue Requirements
For the 12 months ended - December 31, 2012

[\(1\)](#)

[\(2\)](#)

[\(3\)](#)

[\(4\)](#)

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

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

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

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

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

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

43	<u>LAND HELD FOR FUTURE USE</u>	<u>WP A-12, Pg. 2, L44 Note B</u>	<u>\$ _____ -</u>		
44					
45	<u>WORKING CAPITAL</u>				
46	<u>CWC</u>				
47	<u>O&M Expense less Fuel</u>	<u>KCC Pg. 36-1, L40d - Pg. 34, L2b -L8b-L35b</u>	<u>\$ 41,509,669</u>		
48	<u>O&M Expense Allocated to Transmission</u>	<u>Pg. 2, L73, Col (6)</u>			
49		<u>Calculated Note C</u>	<u>\$ 5,188,709</u>		
50	<u>Materials & Supplies--Transmission</u>	<u>WP A-12, Pg. 1, L48</u>	<u>_____ -</u>		
51	<u>Materials & Supplies--Other</u>	<u>WP A-12, Pg. 1, L46, L47 & L49</u>	<u>_____ -</u>		
52	<u>Stores Expense</u>	<u>WP A-12, Pg. 2, L55</u>	<u>_____ -</u>		
53	<u>Prepayments (JEC Prepayment)</u>	<u>WP A-12, Pg. 2, L57 (Note D)</u>	<u>_____ -</u>		
54	<u>Prepayments (Account 165)</u>	<u>WP A-12, Pg. 2, L58 (Note D)</u>	<u>_____ -</u>		
55	<u>TOTAL WORKING CAPITAL</u>	<u>Sum (L49:L54)</u>	<u>\$ 5,188,709</u>		
56					
57	<u>Rate Base</u>	<u>Sum(L27, L35, L41, L43, L55)</u>	<u>#DIV/0!</u>		

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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>	<u>(5)</u>
<u>Line</u>	<u>Description</u>	<u>KCC Annual Report/Workpaper</u>	<u>Total Company</u>		<u>Allocator</u>
58	<u>O&M:</u>				
59	<u>Transmission</u>	<u>KCC Report Pg. 35, L17, Col. b</u>	<u>-</u>		
60	<u>Less: Transmission by Others Acct. 565</u>	<u>KCC Report Pg. 35, L6, Col. b (Note E)</u>	<u>-</u>		
61	<u>Less: Transmission Leases & Facility Charges</u>	<u>MKEC Records (Note F)</u>	<u>_____ -</u>		

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

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

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

<u>125</u>	<u>General & Intangible</u>	<u>Pg 1, L16 + L17</u>	<u>---</u>			<u>W/S</u>	<u>#DIV/0!</u>
<u>126</u>	<u>TOTAL ACCUM. DEPRECIATION</u>	<u>L121 + L122 - L 123 + L 124 + L125</u>	<u>\$ -</u>				
<u>127</u>							
<u>128</u>	<u>NET PLANT IN SERVICE (ACTUAL HISTORICAL COST)</u>						
<u>129</u>	<u>Production</u>	<u>L113 - L121</u>	<u>\$ -</u>				
<u>130</u>	<u>Transmission</u>	<u>L114 - L122</u>	<u>---</u>				
<u>131</u>	<u>Less Excluded Plant</u>	<u>L115 - L123</u>	<u>---</u>				
<u>132</u>	<u>Distribution</u>	<u>L116 - L124</u>	<u>---</u>				
<u>133</u>	<u>General & Intangible</u>	<u>L117 - L125</u>	<u>---</u>				
<u>134</u>	<u>TOTAL NET PLANT</u>	<u>L129 + L130 - L 131 + L 132 + L133</u>	<u>\$ -</u>			<u>NP =</u>	<u>#DIV/0!</u>
<u>135</u>							
<u>136</u>	<u>WAGES & SALARY ALLOCATOR (W&S)</u>						
<u>137</u>	<u>Production</u>	<u>KCC Pg. 37, L1, Col. d</u>	<u>-</u>				<u>-----</u>
<u>138</u>	<u>Transmission</u>	<u>KCC Pg. 37, L2, Col. d</u>	<u>-</u>			<u>TP</u>	<u>#DIV/0!</u>
<u>139</u>	<u>Distribution</u>	<u>KCC Pg. 37, L3, Col. d</u>	<u>-</u>				<u>-----</u>
<u>140</u>	<u>Other (excluding A&G)</u>	<u>KCC Pg. 37, L4, L5 & L6, Col. d</u>	<u>-</u>				<u>-----</u>
<u>141</u>	<u>Total</u>	<u>Sum (L137:L140)</u>	<u>\$ -</u>				
<u>142</u>	<u>Wage & Salary Allocator Calculation</u>	<u>Col 6, L141 / Col 3, L141</u>					

<u>Page 7 of 71</u>							<u>Actual Gross Rev Req</u>
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							<u>Page 4 of 5</u>
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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>	<u>(5)</u>	<u>(6)</u>
<u>Line</u>	<u>Description</u>	<u>KCC Annual Report/Workpaper</u>	<u>Total Company</u>	<u>Allocator</u>		<u>Transmission</u>

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

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

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. #)

Note

<u>A</u>	<u>MKEC records expense associated with providing Schedule 1, Scheduling, System Control, and Dispatch Service, in both Accts. 561 and 565. See Actual Schedule</u>
<u>B</u>	<u>Includes only Land Held for Future Use associated with Transmission facilities.</u>
<u>C</u>	<u>Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Pg. 2, L73, Col. 6.</u>
<u>D</u>	<u>Prepayments are the electric related prepayments booked to Acct. 165 and reported on MKEC's KCC Annual Report Pg. 17, L20, Col. b.</u>
<u>E</u>	<u>Expenses recorded in Account 565, Transmission of Electricity by Others, are not recoverable through the formula rate. The amount shown above excludes</u>
<u>F</u>	<u>Lease and joint facilities charges included on L61, page 2 of 5, are those costs attributable to transmission facilities.</u>
<u>G</u>	<u>This line shall not be populated unless authorized by the Commission.</u>
<u>H</u>	<u>Transmission O&M on this line does not include any SPP charges for Schedule 1-A of the SPP OATT.</u>
<u>I</u>	<u>Includes only unallocated FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Pursuant to RUS accounts</u>
	<u>directly to the appropriate O&M accounts. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in</u>
<u>J</u>	<u>Removes transmission plant determined by Commission order to be excluded from RTO transmission rate base to the extent that plant balances are not adjusted</u>
<u>K</u>	<u>Removes generator step-up facilities determined by Commission order to be excluded from RTO transmission rate base to the extent plant balances are not adjusted</u>
<u>L</u>	<u>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 income</u>
	<u>"Maintenance Retainer," which shall be deferred and amortized into non-operating income over three years</u>
<u>M</u>	<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. Property tax related</u>
	<u>property tax is not specifically identified in the KCC Annual Report.</u>
<u>N</u>	<u>Return is based on the maximum of either a MFI or DSC test.</u>

<u>Q</u>	<u>Reserved for future use.</u>	
<u>P</u>	<u>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</u>	
<u>Q</u>	<u>The current depreciation rates used to calculate depreciation expense and accumulated depreciation balances are shown in worksheet A-5 (Act. Depreciation F</u>	
<u>R</u>	<u>Reserved for future use.</u>	
<u>S</u>	<u>The Unamortized Abandoned Transmission Plant can only be included in rate base if authorized by the Commission.</u>	
<u>T</u>	<u>Reserved for future use.</u>	
<u>U</u>	<u>Reserved for future use.</u>	
	<u>ALLOCATION FACTORS</u>	
<u>Line</u>	<u>Allocators</u>	<u>Description</u>
<u>1</u>	<u>RB</u>	<u>Percentage of rate base attributable to transmission</u>
<u>2</u>	<u>TP</u>	<u>Percentage of transmission plant included in rate base.</u>
<u>3</u>	<u>W/S</u>	<u>Percentage of transmission labor included in rates</u>
<u>4</u>	<u>DA</u>	<u>Direct assignment</u>
<u>5</u>	<u>GP</u>	<u>Ratio of allocated transmission, general, & intangible plant to total gross plant.</u>
<u>6</u>	<u>NA</u>	<u>Not applicable for the transmission formula rate.</u>
<u>7</u>	<u>NP</u>	<u>Ratio of net transmission, general, & intangible plant to total net plant.</u>

<u>Page 9 of 71</u>				<u>Actual Sch 1 Rev Req</u>
				<u>Page 1 of 1</u>
<u>Mid-Kansas Electric Company, LLC (MKEC)</u> <u>Rate Formula Template</u> <u>Utilizing FERC KCC Annual Report Data</u> <u>Actual Schedule 1 Revenue Requirements</u> <u>For the 12 months ended - December 31, 2010</u>				
		<u>(1)</u>	<u>(2)</u>	<u>(3)</u>
	<u>Line</u>			
	<u>No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
<u>A.</u>	<u>Schedule 1 ARR</u>			
	<u>1</u>	<u>Total Scheduling, System Control and Dispatch Service</u>	<u>KCC Annual Report, Pg. 35, L2, col. B</u>	<u>-</u>
	<u>2</u>	<u>Plus: Acct. 556 SPP NERC Compliance Charges</u>	<u>NERC Quarterly Assessments (50% of total)</u>	<u>-</u>
	<u>3</u>	<u>Less: Scheduling, System Control and Dispatch Services</u>		<u>-</u>
	<u>4</u>	<u>Less: Transmission Service Studies</u>		<u>-</u>
	<u>5</u>	<u>Less: Reliability, Planning & Standards Dev. Services</u>		<u>-</u>
	<u>6</u>	<u>Total</u>	<u>L1 + L2 - L3 - L4 - L5</u>	<u>\$ -</u>
	<u>7</u>	<u>Plus: NERC Penalties Associated with Transmission</u>	<u>Acct. 42630 (Note A)</u>	<u>-</u>
	<u>8</u>	<u>Less: PTP Service Credit</u>	<u>WP A-1, Pg. 1, L26</u>	<u>-</u>
	<u>9</u>	<u>Net Schedule 1 Revenue Requirement for Zone</u>	<u>L6 + L7 - L8</u>	<u>\$ -</u>
	<u>10</u>	<u>Acct. 561 Expenses Recovered Through Sch. 1 Charges</u>	<u>L1 - Sum(L3:L5)</u>	<u>\$ -</u>
<u>B.</u>	<u>Schedule 1 Rate Calculations</u>			
	<u>11</u>	<u>MKEC 12-CP. Peak Demand</u>	<u>WP A-2, L14</u>	<u>-</u>
	<u>12</u>	<u>Annual Point-to-Point Rate in \$/MW - Year</u>	<u>L9 / L11</u>	<u>#DIV/0!</u>
	<u>13</u>	<u>Monthly Point-to-Point Rate in \$/MW - Month</u>	<u>L12 / 12</u>	<u>#DIV/0!</u>
	<u>14</u>	<u>Weekly Point-to-Point Rate in \$/MW - Week</u>	<u>L12 / 52</u>	<u>#DIV/0!</u>
	<u>15</u>	<u>Daily Point-to-Point Rate in \$/MW - Day</u>	<u>L12 / 365</u>	<u>#DIV/0!</u>
	<u>16</u>	<u>Hourly Point-to-Point Rate in \$/MW - Hour</u>	<u>L12 / 8760</u>	<u>#DIV/0!</u>

<u>A</u>	<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 Tru-Up after final determination by the Commission.</u>
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Mid-Kansas Electric Company, LLC (MKEC)
Revenue Credits
For the 12 Months Ended December 31, 2010

<u>Line</u>	<u>Description</u>	<u>Total Company</u>	<u>Non- Transmission</u>
1	<u>I. Rent from Electric Property, Account 454</u>		
2	<u>Account 4540001 - Other Rev -Rent Electric Property</u>	\$ _____ -	\$ ____ -
3	<u>Transmission:</u>		
4	<u>Farm Land Rental</u>	_____ -	
5	<u>Rental From Cell Phone Attaches</u>	_____ -	
6	<u>Equipment / Facilities Rental</u>	_____ -	
7	<u>Rental Substation Property -Cell Towers</u>	_____ -	
8	<u>Other Rental</u>	_____ -	
9	<u>Total Transmission</u>		\$ ____ -
10	<u>(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below.)</u>		
11			
12	<u>II. Other Operating Revenues To Reduce Revenue Requirement</u>		
13			
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 - Network Credits (Explanation required 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</u>				<u>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)</u>							-	
33			<u>Region-wide Point-to-Point Revenue for TO's Facilities Under Schedule 11 - (Note 3)</u>							-	
34			<u>Subtotal</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)</u>							-	
38			<u>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)</u>							-	
40			<u>Other - Revenue to cover administration and vehicle maintenance.(Note 7)</u>						-	#DIV/0!	#DIV/0!
41			<u>Other - Revenue associated with covering losses. (Note 8)</u>							-	
42			<u>Other (for future use as appropriate)</u>							-	
43			<u>Total Adjustments</u>						-	#	
44			<u>Net 456 Account Transmission Related Activity</u>							-	#

<u>45</u>	<u>IV. Total Revenue Credits to Apply to Zonal Revenue Requirement</u>											

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

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Amount</u>
46	<u>Total Sch. 11 Revenue Received in 2010</u>	L34	\$ _____
47			
48	<u>Net Projected ATRR for Projects Completed as of 12/31/2010 for which Revenue was Received in 2010</u>	Notes 10, 11	
49	<u>Project 1</u>		\$ _____
50	<u>Project 2</u>		_____
51	<u>Project 3</u>		_____
52	<u>Project 4</u>		_____
53	<u>Project 5</u>		_____
54	<u>Project 6</u>		_____
55	<u>Total Projected ATRR for Projects Completed as of 12/31/2010</u>	Sum(L49:L54)	(Total goes in L36) \$ _____
56			
57	<u>Net Schedule 11 Revenue to be Applied as a Credit to Zonal ATRR in 2010</u>	L46 - L55	(Total goes in L35) \$ _____
58	<u>Other Revenue Credits Applied to Zonal Revenue Requirements</u>		#DIV/0!
59	<u>Total Revenue Credits Applied to Zonal revenue requirements</u>		#DIV/0!
60			
	<u>Notes:</u>		
(1)	<u>Data for this worksheet came from MKEC's Annual Report to the KCC and the Company's General Ledger.</u>		
(2)	<u>MKEC collected revenue for a Local Access Charge (LAC) through January, 2010 when the responsibility was transferred to the Member-Systems and its current went into effect.</u>		
(3)	<u>Includes any revenue from direct assignment to a customer of costs of a Base Plan, Balanced Portfolio, Priority or ITP project.</u>		
(4)	<u>Bundled transmission service for Sch. 1, 2, 3, 5 & 6, WDR and loss billed to the MKEC Members. See Note 2 as well.</u>		

(5)	Steam sales to two industrial customers that are classified as other and are book to our 456 account per FERC and RUS accounting practices.
(6)	O&M on a generation interconnection and should not be included.
(7)	Administrative and vehicle maintenance revenue not related to transmission operation. This is equal to Actual Revenue * (1-W/S Allocator)..
(8)	Revenue 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 12/31/2010 assigned as a revenue credit against zonal ATRR. See page 2, L57
(10)	The 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 current period (i.e., when the ATRR for these projects was established).
(11)	None of the Schedule 11 revenue received in 2010 was associated with projects completed as of 12/31/2010

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

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

7	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-
13	<u>Total</u>	-	-	<u>n/a</u>	-	-	-	-	-	-	-	-	-
14	<u>12-CP</u>	-	-	<u>n/a</u>	-	-	-	-	-	-	-	-	-
Notes:													

Column (n) :This column reflects the relationship of the actual load for each month (September, October, November and December) as a percentage of the average transmission network load for January through August. For example, the September percentage in column (n) is equal to the September load in column (l) divided by the 8-month average of column (m) shown on line 13.

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Workpaper A-3

Page 1 of 1

Mid-Kansas Electric Company, LLC (MKEC)
Allocation of ADIT
For the 12 months ended December 31, 2010

MKEC is not subject to income tax: and, therefore, does not have any ADIT recorded on its books.

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Workpaper A-4

Page 1 of 2

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>	<u>Rate</u>
<u>1</u>	<u>301</u>	<u>Organization</u>	-
<u>2</u>	<u>302</u>	<u>Franchises</u>	-
<u>3</u>	<u>303</u>	<u>Misc Intangible Plant</u>	-
<u>4</u>	<u>350</u>	<u>Land & Land Rights</u>	-
<u>5</u>	<u>352</u>	<u>Structures and Improvements</u>	-
<u>6</u>	<u>353</u>	<u>Station Equipment</u>	-
<u>7</u>	<u>354</u>	<u>Towers and Fixtures</u>	-
<u>8</u>	<u>355</u>	<u>Poles and Fixtures</u>	-
<u>9</u>	<u>356</u>	<u>Overhead Conductors and Devices</u>	-
<u>10</u>	<u>357</u>	<u>Underground Conduit</u>	-
<u>11</u>	<u>358</u>	<u>Underground Conductors and Devices</u>	-
<u>12</u>	<u>389</u>	<u>Land and Land Rights</u>	-
<u>13</u>	<u>390</u>	<u>Structures and Improvements</u>	-
<u>14</u>	<u>391</u>	<u>Office Furniture and Equipment</u>	-
<u>15</u>	<u>39106</u>	<u>Gen Plt-SJ OffMachines1987</u>	-
<u>16</u>	<u>39102</u>	<u>Gen Plt-Computer Hardware</u>	-
<u>17</u>	<u>39104</u>	<u>Gen Plt-Software</u>	-
<u>18</u>	<u>392</u>	<u>Transportation Equipment</u>	-
<u>19</u>	<u>393</u>	<u>Stores Equipment</u>	-
<u>20</u>	<u>394</u>	<u>Tools, Shop and Garage</u>	-

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

A

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

Mid-Kansas Electric Company, LLC (MKEC)
Actual RTO Directed Transmission Projects
For the 12 months ended - December 31, 2010

<u>Line</u>	<u>Description</u>	<u>Source</u>	<u>Total System</u>							
1	<u>Transmission Gross Plant in Service</u>	<u>Actual Gross Rev Req L4 - L5</u>	<u>\$</u>							
			<u>=</u>							
2	<u>Transmission Net Plant in Service</u>	<u>Actual Gross Rev Req L22 - L23</u>	<u>\$</u>							
			<u>=</u>							
3	<u>Net Plant Excluded for O&M, Other Taxes and General Plant</u>	<u>Note A</u>	<u>=</u>							
4	<u>Adjusted Net Plant for O&M and Other Taxes</u>	<u>L2 - L3</u>	<u>\$</u>							
			<u>=</u>							
5	<u>Transmission O&M (includes allocation of A&G)</u>	<u>Actual Gross Rev Req L73 - L72</u>	<u>#DIV/0</u>							
			<u>!</u>							
6	<u>Percent of Net Plant</u>	<u>L5 / L4</u>	<u>#DIV/0</u>							
			<u>!</u>							
7	<u>Other Taxes</u>	<u>Actual Gross Rev Req L93</u>	<u>#DIV/0</u>							
			<u>!</u>							
8	<u>Percent of Net Plant</u>	<u>L7 / L4</u>	<u>#DIV/0</u>							
			<u>!</u>							
9	<u>General & Intangible Plant Allocation</u>									
10	<u>Depreciation</u>	<u>Actual Gross Rev Req L79 + L80</u>	<u>#DIV/0</u>							
			<u>!</u>							
11	<u>Return</u>	<u>Actual Gross Rev Req ((L25 + L26) / L27) * L96</u>	<u>#DIV/0</u>							
			<u>!</u>							
12	<u>Total</u>	<u>L10 + L11</u>	<u>#DIV/0</u>							
			<u>!</u>							
13	<u>Percent of Net Plant</u>	<u>L12 / L4</u>	<u>#DIV/0</u>							
			<u>!</u>							
14	<u>Return (New Facilities)</u>	<u>Actual Gross Rev Req L172 * L149</u>	<u>#DIV/0</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.

I. Summary of Actual RTO Directed Transmission Projects														
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
					<u>In Service</u>	<u>Gross</u>	<u>O&M and A&G</u>	<u>Other</u>	<u>Plant</u>	<u>Depre</u>	<u>Non</u>	<u>Incentive</u>	<u>Revenue</u>	
	<u>Proj</u>	<u>Proj</u>	<u>Description</u>	<u>Date</u>	<u>Plant</u>	<u>Net Plant</u>	<u>Expens</u>	<u>Taxes</u>	<u>Allocatio</u>	<u>Expen</u>	<u>Return</u>	<u>Return</u>	<u>Require</u>	
	<u>No.</u>	<u>ID</u>					<u>e</u>		<u>n</u>	<u>se</u>			<u>ments</u>	
						(see below)	(f * L6)	(f * L8)	(f * L13)	(see below)	(f * L14)	(WP A-9)	(g + h + i + j + k + l)	
	<u>A. Base Plan Projects</u>													
15	<u>1</u>	<u>0</u>	<u>\$0.00</u>		<u>2010-03</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
16	<u>2</u>	<u>0</u>	<u>\$0.00</u>		<u>2010-06</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
17	<u>3</u>	<u>0</u>	<u>\$0.00</u>		<u>2010-08</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
18	<u>4</u>	<u>0</u>	<u>0</u>			<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
19	<u>5</u>	<u>0</u>	<u>0</u>			<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
20	<u>6</u>	<u>0</u>	<u>0</u>			<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>#DIV/0!</u>
21	<u>Total Base Plan Projects</u>					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>#DIV/0!</u>	<u>\$ -</u>	<u>\$ -</u>
						<u>\$ -</u>	<u>\$ -</u>						<u>\$ -</u>	
	<u>B. Balanced Portfolio</u>						<u>\$ -</u>	<u>\$ -</u>						

	Projects													
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!
						\$ -	\$ -						\$ -	
						\$ -	\$ -						\$ -	
	C. ITP Priority 1 Projects						\$ -	\$ -						\$ -
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 ITP Priority 1 Projects					\$ -	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
	D. ITP Priority 2 Projects													
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 ITP Priority 2 Projects					\$ -	\$ -	\$ -	\$ -	#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.