

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

Before Commissioners: Dwight D. Keen, Chair
 Susan K. Duffy
 Andrew J. French

In the Matter of the Investigation into Kansas)
Gas Service Company, a Division of One Gas)
Inc., Regarding the February 2021 Winter) Docket No. 21-KGSG-332-GIG
Weather Events, as Contemplated by Docket)
No. 21-GIMX-303-MIS.)

**ORDER APPROVING UNANIMOUS SETTLEMENT AGREEMENT
ON KANSAS GAS SERVICES' FINANCIAL PLAN**

This matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

1. On February 15, 2021, pursuant to K.S.A. 77-536(a), the Commission issued an Emergency Order in Docket No. 21-GIMX-303-MIS (Docket 21-303), directing all jurisdictional natural gas and electric utilities to coordinate efforts and take all reasonably feasible, lawful, and appropriate actions to ensure adequate transportation of natural gas and electricity to interconnected, non-jurisdictional Kansas utilities.¹ Jurisdictional natural gas utilities were ordered to do everything necessary to ensure natural gas service continued to be provided to their customers in Kansas.² The Commission authorized every jurisdictional natural gas distribution utility that incurs extraordinary costs associated with ensuring their customers or the customers of interconnected Kansas utilities that are non-jurisdictional to the Commission continue to receive utility service during Winter Storm Uri to defer those costs to a regulatory asset account.³ The Commission mandated that once Winter Storm Uri ended, and after all costs have been

¹ Emergency Order, 21-GIMX-303-MIS, Feb. 15, 2021, ¶ 3.

² *Id.*

³ *Id.* ¶ 4.

accumulated and recorded, each jurisdictional utility is directed to file a compliance report in the 21-303 Docket detailing the extent of such costs incurred, and present a plan to minimize the financial impacts of this event on ratepayers over a reasonable time frame.⁴

2. On March 9, 2021, the Commission issued an Order Adopting Staff's Report and Recommendation to Open Company-Specific Investigations, which initiated this Docket.⁵ The Commission's Order also included a Protective/Discovery Order.

3. On July 30, 2021, Kansas Gas Service Company, a Division of One Gas Inc. (KGS) filed its Plan to Minimize the Financial Effects of the 2021 Winter Weather Event (Financial Plan), stating it has deferred approximately \$373 million in gas supply related costs.⁶ With carrying costs, the total extraordinary gas procurement costs are expected to total approximately \$451.1 million on January 31, 2023.⁷ KGS' Financial Plan was accompanied by testimony from Janet Buchanan, Mark Smith, Sean Postlethwait, Bernadette Johnson, and Matt Robbins.

4. On October 15, 2021, KGS filed its Motion for Procedural Schedule Relating to Its Financial Plan. Following Symmetry Energy Solutions, LLC's (Symmetry)⁸ opposition to KGS's Motion for Procedural Schedule,⁹ on October 27, 2021, the Parties attended a virtual prehearing conference to finalize procedural schedules in this Docket and to modify the protective order. On November 4, 2021, the Commission adopted a two-tracked procedural

⁴ *Id.* ¶ 5.

⁵ Order Adopting Staff's Report and Recommendation to Open Company-Specific Investigations; Order on Petitions to Intervene of Bluemark Energy, LLC and CURB; Protective and Discovery Order, 21-303 Docket, March 9, 2021, ¶ 10.

⁶ Plan to Minimize the Financial Effects of the 2021 Winter Weather Event, July 30, 2021, ¶ 30.

⁷ *Id.*, ¶ 58.

⁸ Symmetry was granted intervention on August 5, 2021.

⁹ Symmetry's Response in Opposition to KGS's Motion for Procedural Schedule Relating to Its Financial Plan, Oct. 25, 2021.

schedule based on whether the parties reached a settlement by November 16, 2021.¹⁰ On November 16, 2021, KGS, Commission Staff (Staff), and the Citizens' Utility Ratepayer Board (CURB) filed a Joint Motion to Extend Deadline to File Settlement Agreement to November 19, 2021.¹¹ Over Symmetry's objection, the Commission granted the requested three-day extension, and denied Symmetry's Petition for Reconsideration.¹²

5. On November 19, 2021, KGS, Staff, CURB, and the National Gas Transportation Customer Coalition (NGTCC)¹³ filed a Joint Motion to Approve Settlement Agreement (Financial Plan Settlement). Under the Settlement Agreement:

- The parties agree that the \$366,158,817 in Qualified Extraordinary Costs incurred by KGS during the Winter Event were prudently incurred and that KGS should be allowed to recover those costs.¹⁴
- To minimize the financial impact to its customers, KGS agrees to apply for a Financing Order in a separate docket to authorize the issuance of Securitized Utility Tariff Bonds to finance the Qualified Extraordinary Costs resulting from the Winter Event.¹⁵
- KGS is permitted to recover carrying charges of 2.0% on the Qualified Extraordinary Costs.¹⁶
- If KGS receives or recovers any payments as a result of any subsequent federal or state governmental relief in the form of profit disgorgement, civil suit relief, market

¹⁰ Order Establishing Procedural Schedule for Financial Plan, Nov. 4, 2021, ¶¶ 10-11.

¹¹ Joint Motion to Extend Deadline to File Settlement Agreement, Nov. 16, 2021, ¶ 3.

¹² Order Granting Joint Motion to Extend Deadline to File Settlement Agreement on KGS' Financial Plan, Nov. 23, 2021, ¶¶ 10-11.

¹³ NGTCC was granted intervention on July 1, 2021.

¹⁴ Settlement Agreement, Nov. 19, 2021, ¶ 10.

¹⁵ *Id.*, ¶ 11.

¹⁶ *Id.*, ¶ 12.

manipulation findings, etc., resulting from the Winter Event, those payments will be passed on to KGS' customers.¹⁷

- KGS agrees to propose a tariff to assist low-income customers by December 31, 2022.¹⁸

6. On November 30, 2021, the Commission amended the procedural schedule for KGS' financial plan, scheduling an evidentiary hearing for December 17, 2021, and setting a February 8, 2022 deadline for the Commission's order on the Joint Motion to Approve the Settlement Agreement on KGS' Financial Plan.¹⁹

7. On November 30, 2021, testimony in support of the Financial Plan Settlement was filed by Michael Gorman on behalf of NGTCC, Josh Frantz of CURB, Janet Buchanan of KGS, and Justin Grady of Staff. On December 15, 2021, Symmetry filed a Procedural Stipulation reserving its rights to oppose the Settlement Agreement on KGS' Financial Plan despite not filing its testimony on December 13, 2021.²⁰

8. On December 17, 2021, the Commission held a hearing on the Settlement Agreement on KGS' Financial Plan. KGS; Staff; CURB; Symmetry; NGTCC; Atmos Energy Corporation; Freedom Pipeline, LLP; the Catholic Diocese of Wichita; Central Christian Church of Wichita, Kansas; Constellation NewEnergy-Gas Division, LLC; Foley Rebuild Center LLC and Foley Equipment Company; TempleLive Wichita; Bonavia Properties LLC; BlueMark Energy, LLC; WoodRiver Energy, LLC; and the Office of Attorney General Derek Schmidt all appeared by counsel. The Commission heard live testimony from three witnesses: Janet Buchanan of KGS, Josh Frantz of CURB, and Justin Grady of Staff.²¹ Symmetry and the

¹⁷ *Id.*, ¶ 16.

¹⁸ *Id.*, ¶ 18.

¹⁹ Order Amending Procedural Schedule for Financial Plan, Nov. 30, 2021, ¶ 11.

²⁰ Procedural Stipulation, Dec. 15, 2021, ¶ 2.

²¹ Transcript of Hearing (Tr.), Dec. 17, 2021, p. 5.

Commissioners were given an opportunity to cross-examine the witnesses, and the sponsoring parties had the opportunity to redirect their own witnesses.

9. On December 20, 2021, Justin Clapper filed testimony opposing the Financial Plan Settlement on behalf of Symmetry.²²

10. On January 5, 2022, CURB, NGTCC, KGS, Staff, and Symmetry filed their post-bearing briefs.

11. Over Symmetry's objection, on January 6, 2022, the Commission granted KGS' Motion to File Limited Rebuttal Testimony to Clapper's testimony in opposition to the Financial Plan Settlement by January 10, 2022.²³ On January 7, 2022, Bernadette Johnson filed rebuttal testimony on behalf of KGS in response to Clapper's testimony.²⁴

12. On January 20, 2022, Symmetry withdrew its objection to the Financial Plan Settlement,²⁵ converting the settlement into a unanimous settlement. The law generally favors compromise and settlement of disputes between parties when they enter into an agreement knowingly and in good faith to settle the dispute.²⁶

13. The Financial Plan Settlement is a unanimous settlement agreement as defined by K.A.R. 82-1-230a. Therefore, there is no need to fully apply the Commission's five-factor test for evaluation of settlements.²⁷ Instead, the Commission applies a three-factor test. When approving a unanimous settlement, the Commission must make an independent finding as to

²² Direct Testimony of Justin Clapper in Opposition of the Nonunanimous Settlement Agreement Financial Plan on Behalf of Symmetry Energy Solutions, LLC, Dec. 20, 2021.

²³ Order on KGS' Motion to File Limited Rebuttal Testimony, Jan. 6, 2022, ¶7.

²⁴ Rebuttal Testimony of Bernadette M. Johnson on Behalf of Kansas Gas Service, Jan. 7, 2022, p. 3.

²⁵ Symmetry Motion to Withdraw Opposition to Nonunanimous Settlement Agreement on the Financial Plan, Jan. 20, 2022.

²⁶ *Krantz v. Univ. of Kansas*, 271 Kan. 234, 241-42 (2001).

²⁷ See *Order on KCP&L's Application for Rate Change*, Docket No. 15-KCPE-116-RTS, Sept. 10, 2015. The five factor test was developed for non-unanimous settlements. Because this settlement is unanimous, the commission will only apply the three factor test.

whether the settlement: (1) is supported by substantial competent evidence in the record as a whole, (2) will establish just and reasonable rates, and (3) is in the public interest.

14. Substantial competent evidence possesses something of substance and relevant consequence, which furnishes a substantial basis of fact to reasonably resolve the issues.²⁸ Whether another trier of fact could have reached a different conclusion given the same facts is irrelevant; a Commission decision lacks substantial competent evidence when the Commission's determination "is so wide of the mark as to be outside the realm of fair debate."²⁹

15. There is substantial competent evidence in the record to support the Financial Plan Settlement. KGS' Financial Plan is supported by the direct testimony of Janet Buchanan, Mark Smith, Sean Postlethwait, Bernadette Johnson, and Matt Robbins. The Financial Plan was extensively vetted by the Parties through a multitude of data requests and information sharing ahead of the settlement discussions.³⁰ Testimony in support of the Financial Plan Settlement was filed by Michael Gorman on behalf of NGTCC, Josh Frantz of CURB, Janet Buchanan of KGS, and Justin Grady of Staff. The only evidence offered in opposition to the Financial Plan Settlement was subsequently withdrawn. Gorman's testimony is limited to the issue of carrying costs.³¹ Gorman testified that the Financial Plan Settlement reasonably resolves the carrying costs issues, and results in fair and reasonable carrying costs charges to KGS customers for the extraordinary costs associated with Winter Storm Uri.³² Frantz testified that based on his review of the facts contained in the KGS' testimony and responses to the data requests, and his discussions with KGS, he believes the Financial Plan Settlement's calculation of Extraordinary

²⁸ *Farmland Indus., Inc. v. Kansas Corp. Comm'n.*, 25 Kan.App.2d 849, 852 (1999).

²⁹ *Id.* at 851,856.

³⁰ Testimony in Support of Settlement Agreement Josh Frantz on Behalf of the Citizens' Utility Ratepayer Board (Frantz Testimony), Nov. 30, p. 10.

³¹ Testimony in Support of Stipulated Settlement of Michael P. Gorman, Nov. 30, 2021, p. 2.

³² *Id.*

Costs is reasonably reflective of the extraordinary costs that KGS incurred during Winter Storm Uri, and the agreed upon application of carrying charges is reasonably reflective of KGS' costs associated with financing the Extraordinary Costs until the issuance of Securitized Bonds.³³

16. Grady testified Staff reviewed the KGS' Financial Plan and believes it is a reasonable and balanced plan that appropriately minimizes the financial impact on sales customers of the extraordinary gas costs KGS incurred during Winter Storm Uri, while allowing KGS to maintain its financial integrity and recover the necessary carrying costs of these extraordinary costs until it can issue securitized bonds.³⁴ Based on its review of the record as a whole, including: (1) KGS' testimony explaining its financial plan, (2) Staff's independent review of those expenditures and the carrying costs of deferring recovery of those extraordinary costs until the securitized bonds are issued, and (3) the testimony in support of the Financial Plan Settlement from CURB, NGTCC, KGS, and Staff, the Commission finds the Financial Plan Settlement is supported by substantial competent evidence.

17. Frantz, Buchanan, and Grady all testified that the Financial Plan Settlement will establish just and reasonable rates.³⁵ Grady explained the Financial Plan Settlement does not change rates right now, but sets forth a plan for KGS to file for securitized bonds to recover its extraordinary costs over an extended period, thus keeping customer rates affordable, and financing rates low.³⁶ Grady's testimony is echoed by Buchanan, who stated the Financial Plan Settlement will minimize the financial impact of the Winter Event on gas sales customers while allowing KGS the opportunity to recover the Qualified Extraordinary Costs incurred due to the

³³ Frantz Testimony, p. 11.

³⁴ Direct Testimony and Testimony in Support of Settlement Agreement (Grady Testimony), Nov. 30, 2021, p. 5.

³⁵ Frantz Testimony, p. 11; Testimony of Janet L. Buchanan in Support of the Nonunanimous Settlement Agreement on the Financial Plan on Behalf of Kansas Gas Service a Division of One Gas, Inc. (Buchanan Testimony), Nov. 30, 2021, p. 14; Grady Testimony, p. 33.

³⁶ *Id.*, p. 33.

Winter Event and to bring its credit metrics back in line over a reasonable period of time.³⁷ Frantz also agreed that approval of the Financial Plan Settlement would result in just and reasonable rates/charges.³⁸ Accordingly, the Commission finds that approval of the Financial Plan Settlement will result in just and reasonable rates for KGS and its customers. The Commission finds the Financial Plan Settlement fairly represents a balance of the relevant interests and is supported by the evidence.

18. Buchanan, Frantz, and Grady all testified that approving the Financial Plan Settlement is in the public interest.³⁹ Buchanan explained the Financial Plan Settlement allows KGS to minimize the financial impact of the Winter Event on its gas sales customers by issuing Securitized Utility Tariff Bonds to cover the Qualified Extraordinary Costs.⁴⁰ Buchanan expects Securitized Utility Tariff Bonds to provide a net benefit to KGS gas sales customers, which is in the public interest.⁴¹ In addition to the Securitization Bonds, Frantz cited to provisions of the Financial Plan Settlement that provide customer protections, including potential future relief from the investigations of the Kansas AG's Office, or other governmental agencies, into predatory pricing issues, and ensuring individual customers will not be able to circumvent the Surcharge by switching from a sales class to transportation.⁴² Frantz also identified KGS' agreement to propose a tariff to assist low-income customers by the end of 2022 as evidence the Financial Plan Settlement is in the public interest.⁴³ Grady explained the public interest is served when ratepayers are protected from unnecessarily high prices, discriminatory prices and/or

³⁷ Buchanan Testimony, p. 14.

³⁸ Frantz Testimony, p. 11.

³⁹ *Id.*, p. 16, Buchanan Testimony, p. 16, Grady Testimony, p. 36.

⁴⁰ Buchanan Testimony, p. 16.

⁴¹ *Id.*

⁴² Frantz Testimony, p. 16.

⁴³ *Id.*

unreliable service.⁴⁴ Grady believes the Financial Plan Settlement does that by: (1) reducing the anticipated monthly payment amount of KGS' requested financial plan from \$6 to \$11 a month to \$5 to \$9 a month; (2) providing KGS with sufficient revenues and cash flows to meet its financial obligations, support its investment grade credit rating, and continue to provide reliable service; (3) including a provision to collect a conversion fee from any sales customer that converts to a transportation customer once the securitized bonds have been issued; (4) lowering the carrying charges applicable to marketers and individually balanced transportation customers; and (5) including an agreement from KGS to file a tariff by December 31, 2022, to assist low income customers in its service territory.⁴⁵

19. The Commission also emphasizes it was in the public interest for KGS to incur extraordinary costs during this event. Witnesses Buchanan and Grady testified during the Evidentiary Hearing that KGS was required to incur extraordinary costs to ensure the integrity of the gas system and ensure continuous gas service to Kansans.⁴⁶ A lesser response could have resulted in catastrophic property damage and serious public safety implications, including potential loss of life.⁴⁷ When extraordinary costs are unavoidable and necessary to benefit the public, it is in the public interest to allow recovery of such costs.

20. Consistent with the parties' positions, the Commission finds that approval of the Financial Plan Settlement is in the public interest. The terms of the Financial Plan Settlement represent an equitable balancing of the interests of all parties, and the public interest is upheld by minimizing the cost of litigation that would be passed on to ratepayers.⁴⁸

⁴⁴ Grady Testimony, p. 36.

⁴⁵ *Id.*, pp. 36-37.

⁴⁶ Tr., p. 78 (Buchanan); Tr., p. 100-102 (Grady).

⁴⁷ *Id.*, at 105.

⁴⁸ Grady Testimony, pp. 37-38.

21. The Commission finds the attached Financial Plan Settlement is supported by substantial competent evidence in the record as a whole, results in just and reasonable rates, and is in the public interest. Thus, the Commission approves the Financial Plan Settlement in its entirety.

THEREFORE, THE COMMISSION ORDERS:

A. The Joint Motion to Approve the Settlement Agreement on KGS' Financial Plan is granted. The Settlement Agreement on KGS' Financial Plan, attached as Attachment A, is approved in its entirety and incorporated by reference.

B. Any party may file for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).⁴⁹

BY THE COMMISSION IT IS SO ORDERED.

Keen, Chair; Duffy, Commissioner; French, Commissioner

Dated: 02/08/2022



Lynn M. Retz
Executive Director

BGF

⁴⁹ K.S.A. 77-503(c); K.S.A. 77-531(b).

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Investigation into Kansas Gas)
Service Company, a Division of ONE Gas, Inc.)
Regarding the February 2021 Winter Weather Events,) Docket No. 21-KGSG-332-GIG
as Contemplated by Docket No. 21-GIMX-303-MIS)

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is entered into between and among Kansas Gas Service Company, a Division of ONE Gas, Inc. ("Kansas Gas Service"), the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), the Citizens' Utility Ratepayer Board ("CURB") and National Gas Transportation Customer Coalition ("NGTCC") (collectively Joint Movants"). This Agreement is being submitted to the Commission for approval pursuant to K.A.R. 82-1-230a.

I. INTRODUCTION; PROCEDURAL HISTORY OF DOCKETS

1. On February 15, 2021, the Commission issued an Emergency Order ("Emergency Order") relating to the stress on utility and natural gas providers caused by the sub-zero temperatures which were causing increased energy demand and natural gas supply constraints throughout Kansas and wholesale natural gas prices to increases from 10 to 100 times higher than normal ("Winter Event").¹ The Commission stated that Kansas utilities were facing potential reliability issues related to the prolonged arctic temperatures and, therefore, it intended to exercise its emergency powers pursuant to K.S.A. 77-536(a).² The Commission directed all jurisdictional natural gas and electric

¹Emergency Order, Docket No. 21-GIMX-303-MIS, In the Matter of Record Natural Gas Prices and Potential System Reliability Issues from Unprecedented and Sustained Cold Weather, February 15, 2021, page 1, paragraph 1 ("Emergency Order").

²*Id.*, pages 1-2, paragraph 2.

utilities to coordinate efforts and take all reasonably feasible, lawful, and appropriate actions to ensure adequate transportation and electricity to interconnected, non-jurisdictional Kansas utilities.³ The Commission ordered the utilities to do everything necessary to ensure natural gas and electricity service continue to be provided to their customers in Kansas.⁴ The Commission authorized every electric and natural gas utility to defer extraordinary costs relating to the Winter Event to a regulatory asset account.⁵ The Commission indicated that deferred costs may also include carrying costs at the utility's weighted average cost of capital ("WACC").⁶

2. On March 9, 2021, the Commission opened Docket No. 21-KGSG-332-GIG ("332 Docket") to investigate the effects of the Winter Event on Kansas Gas Service and its customers.⁷ The Commission intended to analyze any extraordinary costs incurred during the Winter Event.⁸ The Commission ordered Kansas Gas Service to file a plan to minimize the financial impact of the Winter Event on customers.⁹

3. On May 28, 2021, Kansas Gas Service filed a Motion for Limited Waiver ("Motion for Waiver") in this docket seeking Commission authorization to deviate from Section 11.06 of the Kansas Gas Service General Terms and Conditions for Gas Service ("Tariff") provisions in order to allow Kansas Gas Service to remove multipliers from the calculation of penalties incurred by

³*Id.*, page 2, paragraph 3.

⁴*Id.*

⁵*Id.*, page 2, paragraph 4.

⁶*Id.*

⁷Order Adopting Staff's R&R to Open Company Specific Investigations, Docket No. 21-KGSG-332-GIG, March 9, 2021, page 5, paragraph 10.

⁸*Id.*

⁹*Id.*

marketers and Individually Balanced Transportation Customers for violations of the Operational Flow Orders ("OFO") and/or Period Curtailment Orders ("POC") issued by Kansas Gas Service during Winter Storm Uri.¹⁰

4. On October 8, 2021, a Joint Motion to Approve Non-Unanimous Settlement Agreement was filed in this docket relating to the Motion for Waiver ("Settlement on Waiver") which is pending determination by the Commission ("Waiver Proceeding").¹¹

5. On July 30, 2021, Kansas Gas Service submitted its plan to minimize the financial impact of the Winter Event on customers in the 332 Docket ("Financial Plan").¹² Kansas Gas Service filed pre-filed direct testimony and exhibits in support of its Financial Plan prepared by Janet L. Buchanan, Mark W. Smith, Sean C. Postlethwait, Bernadette M. Johnson and Matt L. Robbins.¹³ Under the Financial Plan, Kansas Gas Service would apply for a Financing Order in a separate docket pursuant to the applicable provisions contained in the Utility Financing and Securitization Act passed by the Kansas Legislature in 2021 ("Act").¹⁴ The Financing Order would authorize the issuance of Securitized Utility Tariff Bonds to finance the Qualified Extraordinary Costs (as defined by the Act) incurred by Kansas Gas Service as a result of the 2021 winter weather event ("Winter Event") in order to minimize the financial impact on the Company and its customers.

¹⁰Motion for Waiver, Docket No. 21-KGSG-332-GIG filed May 28, 2021.

¹¹Joint Motion to Approve Non-Unanimous Settlement Agreement, Docket No. 21-KGSG-332-GIG filed October 8, 2021.

¹²Kansas Gas Service's Plan to Minimize Financial Effects of Cold Weather Event, Docket No. 21-KGSG-332-GIG, July 30, 2021 ("Financial Plan").

¹³Direct Testimony of Janet L. Buchanan, Direct Testimony of Mark W. Smith, Direct Testimony of Sean C. Postlethwait, Direct Testimony of Bernadette M. Johnson and Direct Testimony of Matt L. Robbins in Support of Plan, Docket No. 21-KGSG-332-GIG, July 30, 2021.

¹⁴Kansas Utility Financing and Securitization Act, Senate Substitution for House Bill No. 2072, published in Kansas Register April 22, 2021, sos.ks.gov/publications/register/volume-40/issue%2016/04-22-21-49065.html. Capitalized terms contained in this filing have the meanings set forth in new Section 1(b) of the Act.

The other main elements of the Plan include the: (1) identification and quantification of the Qualified Extraordinary Costs to be financed under the Plan; (2) range of time periods to be used to collect the Qualified Extraordinary Costs from customers under a Securitized Utility Tariff Charge that would be the same as the term of the Securitized Utility Tariff Bonds; (3) method of allocating the Qualified Extraordinary Costs among sales classes and the use of a fixed monthly Securitized Utility Tariff Charge to recover the Qualified Extraordinary Costs from sales customers; and (4) future rate-making process to reconcile any differences between the Securitized Utility Tariff Costs financed by the Securitized Utility Tariff Bonds and the final Securitized Utility Tariff Costs incurred by Kansas Gas Service relating to the Winter Event. The reconciliation process would include, but is not limited to, Kansas Gas Service crediting customers for: (i) the ultimate resolution of the net penalty amounts recovered by Kansas Gas Service after the Securitized Utility Tariff Bonds have been issued; (ii) the ultimate resolution of the net disputed purchased gas cost invoice amounts, if any, recovered or received by Kansas Gas Service after the Securitized Utility Tariff Bonds have been issued; and (iii) any subsequent federal or state governmental relief in the form of profit disgorgement, civil suit relief, market manipulation findings, etc., recovered by Kansas Gas Service after the Securitized Utility Tariff Bonds have been issued. To the extent that Kansas Gas Service would need a waiver of any of its existing tariffs in order to implement its Plan, including its Cost of Gas Rider ("COGR") tariff, the Company requests approval of said waivers.

6. On November 4, 2021, the Commission issued an order establishing a procedural order for the Financial Plan.¹⁵

¹⁵Order Establishing Procedural Schedule for Financial Plan, Docket No. 21-KGSG-332-GIG filed November 4, 2021.

7. The Commission granted intervention to the following parties (collectively including Kansas Gas Service, "Parties") in the 332 Docket:

- (a) BlueMark Energy, LLC ("BlueMark");
- (b) Freedom Pipeline, LLC ("Freedom");
- (c) National Gas Transportation Customer Coalition ("NGTCC");
- (d) Wood River Energy LLC ("Wood River");
- (e) State of Kansas, *ex rel.*, Derek Schmidt, Attorney General ("AG");
- (f) CURB;
- (g) Atmos Energy Corporation ("Atmos Energy");
- (h) Constellation NewEnergy - Gas Division LLC ("Constellation");
- (i) Symmetry Energy Solutions, LLC ("Symmetry");
- (j) Catholic Diocese of Wichita;
- (k) Bonavia Properties LLC ("Bonavia");
- (l) Temple Live Wichita LLC ("Temple Live");¹⁶
- (m) Foley Rebuild Center LLC and Foley Equipment Company ("Foley"); and
- (n) Central Christian Church of Wichita, Kansas.

8. All of the Parties participated in a technical/settlement conference held on November 8, 2021. Settlement discussions occurred through November 19, 2021. The Agreement provided to the Commission by the Joint Movants was reached on November 19, 2021, and filed on November

¹⁶Order on Petitions to Intervene of Bluemark and CURB filed March 9, 2021; Order Granting Intervention to WoodRiver Energy, LLC filed March 30, 2021; Order Granting Intervention to Bonavia Properties, LLC filed May 4, 2021; Order Granting Intervention to NGTCC, Constellation, Catholic Diocese and TempleLive dated July 1, 2021; Order Granting Petition to Intervene of the Office of Kansas Attorney General dated July 27, 2021; Order Granting Symmetry's Petition to Intervene dated August 5, 2021; Order Granting Atmos' Petition to Intervene dated August 17, 2021; Order Granting Freedom Pipeline, LLC's Petition to Intervene dated August 17, 2021, Docket No. 21-KGSG-332-GIG.

19, 2021. The Joint Movants plan to file testimony in support of the Agreement.

9. The Joint Movants believe the Agreement represents a reasonable and fair resolution of this matter and that the terms contained therein are in the public interest. NGTCC, Catholic Diocese of Wichita, Bonavia, Temple Live, Foley and Central Christian Church of Wichita, Kansas, while a signatory to the Agreement or otherwise not opposing the settlement, expressly take no position on either the amount or prudence of the Qualified Extraordinary Costs set forth in Appendix 1 to this Agreement and reserve their rights to object in any Commission docket or proceeding, or any other type of action in any court or agency, to any proposal that would seek to charge natural gas transportation customers for any of the Qualified Extraordinary Costs set forth in Appendix 1 to this Agreement or amounts included in the revised settlement agreement in the Waiver Proceeding.

II. SETTLEMENT PROVISIONS

10. Subject to the true-up and verification requirement set forth in this paragraph 10, the Joint Movants agree that the \$366,158,817 in Qualified Extraordinary Costs incurred by Kansas Gas Service during the Winter Event were prudently incurred by the utility and that Kansas Gas Service shall be allowed to recover said costs pursuant to the terms contained in this Agreement ("Qualified Extraordinary Costs"). Attached as Appendix 1 to this Agreement is a list of Qualified Extraordinary Costs and the amount of those costs. The Qualified Extraordinary Costs shall be trued-up and verified as part of Kansas Gas Service's separate filing to obtain a Financing Order under the Act.

11. In order to minimize the financial impact to Kansas Gas Service's customers of the Qualified Extraordinary Costs incurred as a result of the Winter Event, Kansas Gas Service shall apply for a Financing Order in a separate docket pursuant to the applicable provisions contained in the Act. The Financing Order would authorize the issuance of Securitized Utility Tariff Bonds to finance the

Qualified Extraordinary Costs incurred by Kansas Gas Service as a result of the Winter Event, which are set forth in Appendix 1 to this Agreement.

12. Kansas Gas Service shall also be permitted to recover carrying charges on the Qualified Extraordinary Costs. However, instead of incorporating the Commission authorized calculation of a carrying cost based on Kansas Gas Service's weighted average cost of capital of 8.6012%, Kansas Gas Service has agreed to lower the carrying charge rate to 2.0% on those Qualified Extraordinary Costs incurred between the time the costs were incurred until the Securitized Utility Bonds are issued and Kansas Gas Service begins to charge customers a Securitized Utility Tariff Charge. This reduction in the carrying charges results in reducing the carrying charges from approximately \$70 million over the above referenced period to approximately \$15 million, producing a savings of \$55 million.

13. Kansas Gas Service agrees to defer determination by the Commission on items relating to the Securitized Utility Tariff Bonds, such as the term of the bonds and how the Securitized Utility Tariff Charge will be recovered from Kansas Gas Service's sales customers to Kansas Gas Service's separate filing for approval of its issuance of Securitized Utility Tariff Bonds.

14. The amount of gas cost identified as Qualified Extraordinary Costs, removes \$14,940,073 associated with a disputed Macquarie invoice as identified in the Financial Plan after November, 2021. If at the time of the separate filing for the issuance of Securitized Utility Tariff Bonds, the invoice dispute has been resolved, Kansas Gas Service will include the resolved amount, if any, in the amount to be securitized. However, if the dispute is not resolved at the time of the separate filing, then the Joint Movants agree that Kansas Gas Service can seek recovery of the amount, if any, ultimately paid by Kansas Gas Service relating to the disputed Macquarie invoice, including

any costs and attorneys' fees incurred relating to the disputed Macquarie invoice, upon resolution, either through the COGR/ACA or allowed to be deferred and recovered in a future rate case.

15. Any reconciliation proposal included by Kansas Gas Service in its separate filing for approval to issue the Securitized Utility Tariff Bonds shall consider both the deferred tax liability associated with the extraordinary gas cost recoveries, as well as the corresponding and offsetting deferred tax asset associated with the net operating loss carryforward created by the extraordinary costs.¹⁷

16. If Kansas Gas Service receives or recovers any payments as a result of any subsequent federal or state governmental relief in the form of profit disgorgement, civil suit relief, market manipulation findings, etc., resulting from the Winter Event, it shall pass those payments on to its customers through its COGR/ACA, even if those payments may be received or recovered after the expiration of the Securitized Utility Tariff Charge.

17. Provided that such would be allowed under the Act, the Joint Movants agree that the Securitized Utility Tariff Charge will not be charged to transportation customers because those transportation customers are not considered retail customers as that term is used in the Act.

18. By December 31, 2022, Kansas Gas Service will propose a tariff to assist low-income customers.

19. Provided that such would be allowed under the Act, any Kansas Gas Service sales customer, who intends on becoming a Kansas Gas Service's transportation customer during the period in which the Securitized Utility Tariff Charge is being recovered shall be required to pay Kansas Gas

¹⁷While the deferred tax liability and deferred tax asset currently net to zero rate base impact, the deferred tax asset may reverse over the time period of rate recovery and therefore there would be a net rate base reduction associated with these deferred taxes.

Service a conversion fee prior to becoming a transportation customer. The conversion fee owed by the customer shall be based on the present value of the expected charges the customer would have paid as a sales customer over the remaining period in which the Securitized Utility Tariff Charge is being recovered. This conversion fee will be credited to Kansas Gas Service's other sales customers once a year through the COGR/ACA.

20. Kansas Gas Service agrees to reduce the carrying charge rate applied to amounts set forth in the Settlement on Waiver to the 2.0% carry charge rate agreed to in this Agreement and to recalculate the amounts owed under that settlement agreement by the transportation customers. In consideration for this agreement to reduce the carrying charge rate for the transportation customers, NGTCC, Catholic Diocese of Wichita, Bonavia, Temple Live, Foley and Central Christian Church of Wichita, Kansas, will withdraw their objection, if any, and support the revised settlement agreement in the Settlement on Waiver Proceeding.

21. NGTCC, Catholic Diocese of Wichita, Bonavia, Temple Live, Foley and Central Christian Church of Wichita, Kansas, while a signatory to the Agreement or otherwise not opposing the Agreement, expressly take no position on either the amount or prudence of the Qualified Extraordinary Costs set forth in Appendix 1 to this Agreement and reserve their rights to object in any Commission docket or proceeding, or any other type of action in any court or agency, to any proposal that would seek to charge natural gas transportation customers for any of the Qualified Extraordinary Costs set forth in Appendix 1 to this Agreement or amounts included in the revised settlement agreement in the Waiver Proceeding.

22. Nothing in this Agreement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and

any statutory obligation, including the obligation to ensure that Kansas Gas Service is providing efficient and sufficient service at just and reasonable rates.

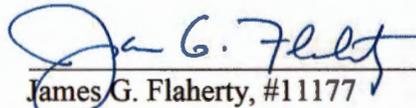
23. The Joint Movants shall have the right to present pre filed testimony in support of this Agreement. Such testimony shall be filed formally in the docket and presented by witnesses at a hearing on this Agreement. Such testimony shall be filed as required by the procedural schedule , or any modification to the procedural schedule filed in this docket.

24. This Agreement represents a negotiated settlement that fully resolves all of the issues in this docket among the Joint Movants as it relates to the Waiver Proceeding and Financial Plan only. The Joint Movants acknowledge that the Commission still intends to take up other issues in this docket relating to the Winter Event and those issues are specifically not addressed in this Agreement. The Joint Movants represent that the terms of this Agreement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Joint Movants shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; (c) in this proceeding should the Commission decide not to approve this Agreement in the instant proceeding; and/or (d) in this proceeding as it relates to any issue other than the Waiver Proceeding or the Financial Plan. If the Commission accepts this Agreement in its entirety and incorporates the same into a final order without material modification, the Joint Movants shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, as it relates to the Waiver Proceeding and the Financial Plan, and will not appeal the Commission's order on these issues provided that Commission approval of this Agreement shall not constitute approval of, or precedent regarding, any principle or issue in this proceeding.

25. The provisions of this Agreement have resulted from negotiations among the Joint Movants and are interdependent. In the event that the Commission does not approve and adopt the terms of this Agreement in total, the Agreement shall be voidable and no party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in such event, this Agreement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

26. To the extent this Agreement provides for information, documents or other data to be furnished to the Commission or Staff, such information, documents or data shall be filed with the Commission and a copy served upon the Commission's Director of Utilities. Such information, documents, or data shall be marked and identified with the docket number of this proceeding.

IN WITNESS WHEREOF, the Joint Movants have executed and approved this Stipulated Settlement Agreement, effective as of the 19th day of November, 2021, by subscribing their signatures below.



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APPENDIX 1

LIST OF QUALIFIED EXTRAORDINARY COSTS

DESCRIPTION	AMOUNT
Gas Costs	\$358,086,241
O&M	\$222,459
Financing Fees - Term Loan	\$4,525,260
Financing Fees - Notes Offering	\$2,393,383
Legal/Consulting (unrelated to financing)	\$931,474
Total Extraordinary Costs	\$366,158,817

CERTIFICATE OF SERVICE

21-KGSG-332-GIG

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 02/08/2022.

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