

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Complaint of the )  
Citizens' Utility Ratepayer Board, Against )  
Kansas Electric, Natural Gas, Water, and ) Docket No. 18-GIMX-273-COM  
Telecommunications Public Utilities )  
Regarding Federal Income Tax Reform of )  
2018 and Its Effect on Jurisdictional Retail )  
Utility Rates. )

**MOTION TO DISMISS COMPLAINT WITHOUT PREJUDICE  
AGAINST CERTAIN RESPONDENTS**

Comes now the Citizens' Utility Ratepayer Board (CURB) and hereby requests that the Kansas Corporation Commission dismiss its Complaint herein without prejudice against the following named parties (Respondents):

Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy  
Kansas City Power & Light Company, Inc.  
Westar Energy, Inc. and Kansas Gas Electric Company  
Atmos Energy Corporation  
Empire District Electric Company  
Kansas Gas Service, a division of ONE Gas, Inc.

In support thereof, CURB alleges:

1. Upon information and in good faith, CURB believes the respondents, Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy, Kansas City Power & Light Company, Inc., Westar Energy, Inc. and Kansas Gas Electric Company, Atmos Energy Corporation, Empire District Electric Company and Kansas Gas Service, a division of ONE Gas, Inc., have entered into settlement agreements, or are in the process of negotiating a settlement

agreement, concerning the treatment of tax reductions arising out of the Tax Cuts and Jobs Act (TCJA) which was the subject of the Complaint herein with the Kansas Corporation Commission staff (Staff) and CURB. It would be administratively inefficient to require the Respondents named in paragraph 1 to file an answer to the Complaint herein, in view of the negotiation of a settlement of all issues pertaining to the Complaint.

2. To dismiss the Complaint without prejudice would allow the parties to spend their efforts in negotiation with Staff and CURB concerning the treatment of tax reductions arising out of the TCJA. It will not cause any prejudice for the Commission to grant the relief sought herein. CURB reserves its right to make all arguments and to take positions as to all other utilities named in CURB's Complaint that are not subject to paragraph 1. In addition, CURB reserves its right to file a Complaint against such entities, named in paragraph 1, should circumstances change and applicable facts and law allow the same to be reasonably filed.

WHEREFORE, CURB hereby requests that the Kansas Corporation Commission dismiss its complaint against the named Respondents without prejudice.

Respectfully submitted,



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Thomas J. Connors, Attorney #27039

Todd E. Love, Attorney #13445

Citizens' Utility Ratepayer Board

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**VERIFICATION**

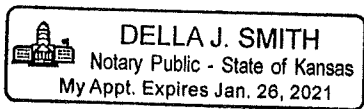
STATE OF KANSAS                    )  
  )  
COUNTY OF SHAWNEE            )

ss:

I, Thomas J. Connors, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

  
\_\_\_\_\_  
Thomas J. Connors

SUBSCRIBED AND SWORN to before me this 16<sup>th</sup> day of March, 2018.



  
\_\_\_\_\_  
Notary Public

My Commission expires: 01-26-2021.

## CERTIFICATE OF SERVICE

18-GIMX-273-COM

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 16<sup>th</sup> day of March, 2018, to the following:

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