

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

In the Matter of the Application of Mutual)
Telephone Company for an Increase in its Cost-) Docket No. 25-MTLT-161-KSF
Based Kansas Universal Service Fund Support)

Schedules

Prepared By

Staff

Utilities Staff

Kansas Corporation Commission

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Line No.	Description	A Staff Adjusted Total Company	B Staff Adjusted Interstate	C Staff Adjusted Intrastate
1	Proforma Rate Base	\$787,396	\$351,336	\$436,060
2	Staff Rate of Return	7.5060%	7.5060%	7.5060%
3	Operating Income Required	59,102	26,371	32,731
4	Proforma Operating Income	(440,938)	(62,561)	(378,377)
5	Net Proforma Revenue Increase / (Decrease)	500,039	88,932	411,107
6	Net to Gross Multiplier	N/A	N/A	N/A
7	Gross Proforma Revenue Increase / (Decrease)	\$500,039	\$88,932	\$411,107

Mutual Telephone Company
 Staff Adjusted and Pro Forma Rate Base
 For the Test Year Ended December 31, 2023

Line No.	Acct. No.	Description	A	B	C	D	E	F	G	H	I	J	K
			Applicant Books Balance	Applicant Cost Study Adjustments	Applicant Cost Study Balance	Applicant Proforma Adjustments	Applicant Proforma Balance	Staff Adjustments	Staff Adjusted Balance	Staff /---- Separations ----/ Interstate	Staff /---- Separations ----/ Intrastate	Staff Interstate Rate Base	Staff Intrastate Rate Base
1	2111	Land	\$17,826	(\$7,470)	\$10,356	\$0	\$10,356	\$0	\$10,356	0.447743	0.552257	\$4,637	\$5,719
2	2112	Vehicles	540,791	(226,621)	314,170	0	314,170	0	314,170	0.447743	0.552257	140,667	173,503
3	2116	Other Work Equipment	372,872	(156,254)	216,618	7,704	224,322	18,861	243,183	0.447743	0.552257	108,883	134,300
4	2121	Buildings	1,063,271	(445,568)	617,703	0	617,703	0	617,703	0.447743	0.552257	276,572	341,131
5	2122	Office Furniture	113,403	(47,522)	65,881	0	65,881	0	65,881	0.447743	0.552257	29,498	36,383
6	2123	Office Equipment	15,337	(6,427)	8,910	0	8,910	0	8,910	0.447743	0.552257	3,989	4,921
7	2124	General Purpose Computers	104,062	(43,608)	60,454	0	60,454	0	60,454	0.447743	0.552257	27,068	33,386
8		Total General Support Facilities	2,227,562	(933,470)	1,294,092	7,704	1,301,796	18,861	1,320,657			591,315	729,342
9	2212	Digital Electronic Switching	311,167	(179,534)	131,633	0	131,633	0	131,633	0.665608	0.334392	87,616	44,017
10	2232	Circuit Equipment	669,739	179,534	849,273	0	849,273	215,772	1,065,045	0.453655	0.546345	483,163	581,882
11	2232.1	Circuit Equipment - Toll Carrier	25,285	0	25,285	0	25,285	0	25,285	0.453655	0.546345	11,471	13,814
12		Total Central Office Equipment	1,006,191	0	1,006,191	0	1,006,191	215,772	1,221,963			582,250	639,713
13	2423.1	Buried Cable - Fiber	4,308,376	(35,057)	4,273,319	(62,040)	4,211,279	0	4,211,279	0.440321	0.559679	1,854,315	2,356,964
14	2441	Underground Circuit	287,650	0	287,650	2,677	290,327	0	290,327	0.440321	0.559679	127,837	162,490
15		Total Cable and Wire Facilities	4,596,026	(35,057)	4,560,969	(59,363)	4,501,606	0	4,501,606			1,982,152	2,519,454
16	2681	Capitalized Lease	0	0	0	0	0	0	0	0.447743	0.552257	0	0
17	2600	Intangibles - Organization	32,000	0	32,000	0	32,000	0	32,000	0.447743	0.552257	14,328	17,672
18		Gross Telephone Plant	7,861,779	(968,527)	6,893,252	(51,659)	6,841,593	234,633	7,076,226			3,170,044	3,906,182
19	3100	Accumulated Depreciation	(6,924,470)	836,836	(6,087,634)	(66,827)	(6,154,461)	(196,555)	(6,351,016)	0.448430	0.551570	(2,847,986)	(3,503,030)
20	3400	Accumulated Amortization	0	0	0	0	0	0	0			0	0
21		Net Telephone Plant	937,309	(131,691)	805,618	(118,486)	687,132	38,078	725,210			322,058	403,152
22	1220	Materials and Supplies	136	0	136	0	136	0	136	0.440321	0.559679	60	76
23	1402	RTB Stock	0	0	0	0	0	0	0	0.447743	0.552257	0	0
24	1403	Goodwill	0	0	0	0	0	0	0	0.000000	1.000000	0	0
25	1410	Other Noncurrent Asset	0	0	0	0	0	0	0	1.000000	0.000000	0	0
26	2003	TPUC - Short Term	2,214	0	2,214	0	2,214	(2,214)	0	0.447743	0.552257	0	0
27	2005	Telecommunications Plant Adj	0	0	0	0	0	0	0	0.447743	0.552257	0	0
28	4040	Customer Deposits	(1,800)	0	(1,800)	0	(1,800)	0	(1,800)	0.447743	0.552257	(806)	(994)
29	MISC	Other Credit Accounts	0	0	0	0	0	0	0	0.447743	0.552257	0	0
30		Net Investment	937,859	(131,691)	806,168	(118,486)	687,682	35,864	723,546			321,312	402,234
31		Cash Working Capital	69,371	0	69,371	0	69,371	(5,521)	63,850			30,024	33,825
32		Total Rate Base	\$1,007,230	(\$131,691)	\$875,539	(\$118,486)	\$757,053	\$30,343	\$787,396			\$351,336	\$436,060

Mutual Telephone Company
Staff Adjustments to Rate Base
For the Test Year Ended December 31, 2023

Line No.	Acct.	Description	A	B	C	D	E	F	G
			Applicant Adjusted	Staff Adjustment No. 1	Staff Adjustment No. 2	Staff Adjustment No. 3	Staff Adjustment No. 4	Total Staff Adjustments	Staff Adjusted
1	2111	Land	\$10,356					\$0	\$10,356
2	2112	Vehicles	314,170					0	314,170
3	2116.001	Other Work Equipment	224,322	18,861				18,861	243,183
4	2121.001	Buildings	617,703					0	617,703
5	2122.001	Office Furniture	65,881					0	65,881
6	2123.001	Office Equipment	8,910					0	8,910
7	2124.001	General Purpose Computers	60,454					0	60,454
8		Total General Support Facilities	1,301,796	18,861	0	0	0	18,861	1,320,657
9	2212.001	Digital Electronic Switching	131,633					0	131,633
10	2232.023	Circuit Equipment	849,273	215,772				215,772	1,065,045
11	2232.1	Circuit Equipment - Toll Carrier	25,285					0	25,285
12		Total Central Office Equipment	1,006,191	215,772	0	0	0	215,772	1,221,963
13	2423.1	Buried Cable - Fiber	4,211,279					0	4,211,279
14	2441	Underground Circuit	290,327					0	290,327
15		Total Cable and Wire Facilities	4,501,606	0	0	0	0	0	4,501,606
16	2681	Capitalized Lease	0					0	0
17	2600	Intangibles - Organization	32,000					0	32,000
18		Gross Telephone Plant	6,841,593	234,633	0	0	0	234,633	7,076,226
19	3100	Accumulated Depreciation	(6,154,461)		(196,555)			(196,555)	(6,351,016)
20	3400	Accumulated Amortization	0					0	0
21		Net Telephone Plant	687,132	234,633	(196,555)	0	0	38,078	725,210
22	1220	Materials and Supplies	136					0	136
23	1402	RTB Stock	0					0	0
24	1403	Goodwill	0					0	0
25	1410	Other Noncurrent Asset	0					0	0
26	2003	TPUC - Short Term	2,214			(2,214)		(2,214)	0
27	2005	Telecommunications Plant Adj	0					0	0
28	4040	Customer Deposits	(1,800)					0	(1,800)
29	MISC	Other Credit Accounts	0					0	0
30		Net Investment	687,682	234,633	(196,555)	(2,214)	0	35,864	723,546
31		Cash Working Capital	69,371				(5,521)	(5,521)	63,850
32		Total Rate Base	\$757,053	\$234,633	(\$196,555)	(\$2,214)	(\$5,521)	\$30,343	\$787,396

Mutual Telephone Company
Explanation of Staff Adjustments to Rate Base
For the Test Year Ended December 31, 2023

Line No.	Description	Increase / (Decrease) to Rate Base
	<u>Staff Adjustment No. 1</u>	Luke Fry
1	Other Work Equipment	18,861
2	Circuit Equipment	215,772
3	To reflect update to Plant In Service.	
	<u>Staff Adjustment No. 2</u>	Luke Fry
4	Accumulated Depreciation	(196,555)
5	To reflect update to Accumulated Depreciation.	
	<u>Staff Adjustment No. 3</u>	Luke Fry
6	Telephone Plant Under Construction	(2,214)
7	To remove Telephone Plant Under Construction.	
	<u>Staff Adjustment No. 4</u>	Luke Fry
8	Cash Working Capital	(5,521)
9	To adjust cash working capital, consistent with Staff adjustments to operating expenses.	

Mutual Telephone Company
Staff Cash Working Capital as Adjusted
For the Test Year Ended December 31, 2023

Line No.	Description	A Applicant Proforma Balance	B Staff Adjustments	C Staff Adjusted Balance	D Staff Adjusted Interstate	E Staff Adjusted Intrastate
1	Total Operating Expenses	\$2,030,346	(\$52,072)	\$1,978,274	\$922,456	\$1,055,818
2	Less: Depreciation and Amortization Expenses	344,559	92,022	436,581	197,187	239,394
3	Net Cash Expense before taxes	1,685,787	(144,094)	1,541,693	725,269	816,423
4	Federal Income Taxes	0	0	0	0	0
5	State Income Taxes	0	0	0	0	0
6	Interest Expense (from Schedule B-4-1)	5,579	6,403	11,982	5,321	6,661.00
7	Total Cash Expenses	1,691,366	(137,692)	1,553,674	730,590	823,084
8	Staff Adjusted Cash Working Capital for O&M Operations (15 days) (total cash expense * .041096) (15 days / 365 days)	\$69,508	(\$5,659)	\$63,850	\$30,024	\$33,825
9	Applicant Section 4, Schedule 1, Column E	\$69,371				
10	Difference in Applicant rate base amounts	137	137			
11	Staff Adjustment including correction for Applicant rate base difference		(\$5,521)			

Mutual Telephone Company
 Staff Adjusted and Pro Forma Operating Income Statement
 For the Test Year Ended December 31, 2023

Line No.	Acct. No.	Description	A	B	C	D	E	F	G	H	I	J	K	L	M
			Applicant Books Balance	Applicant Cost Study Adjustments	Applicant Cost Study Balance	Applicant Proforma Adjustments	Applicant Proforma Balance	Staff Adjustments	Staff Adjusted Balance	Staff Adjusted Balance	Staff Adjusted Balance	Staff Adjusted Balance	Staff Adjusted Balance	Staff Adjusted Balance	Staff Adjusted Balance
1	5001	Local Network Services Revenues	\$83,029	\$0	\$83,029	\$0	\$83,029	\$708	\$83,737			\$0	\$83,737	\$0	\$83,737
2	5060	Federal High Cost Loop Support	394,788	0	394,788	(93,780)	301,008	4,584	305,592			0	305,592	0	305,592
3	5082	Kansas Universal Service Support	192,719	0	192,719	(11,284)	181,435	28	181,463			0	181,463	411,107	592,570
4	5080	Network Access Revenue	902,842	0	902,842	0	902,842	40	902,882			851,492	51,390	0	51,390
5	5100	Long Distance Network Service Revenue	9	0	9	0	9	0	9			0	9	0	9
6		Billing and Collection	40,613	0	40,613	0	40,613	0	40,613			8,403	32,210	0	32,210
7		Misc Revenue	23,542	0	23,542	0	23,542	0	23,542			0	23,542	0	23,542
8	5300	Uncollectible Revenue	(502)	0	(502)	0	(502)	0	(502)			0	(502)	0	(502)
9		Total Revenues	1,637,040	0	1,637,040	(105,064)	1,531,976	5,360	1,537,336			859,895	677,441	411,107	1,088,548
10	6110	Network Support Expense	13,206	0	13,206	0	13,206	0	13,206	0.447743	0.552257	5,913	7,293	0	7,293
11	6120	General Support Expense	58,151	(25,357)	32,794	0	32,794	926	33,720	0.447743	0.552257	15,098	18,622	0	18,622
12	6210	Central Office Switching Expense	127,503	(2,778)	124,725	0	124,725	(8,974)	115,751	0.481383	0.518617	55,721	60,031	0	60,031
13	6230	Central Office Transmission Expense	125,821	0	125,821	0	125,821	14,816	140,637	0.481383	0.518617	67,700	72,937	0	72,937
14	6410	Cable and Wire Facilities Exp	30,775	0	30,775	0	30,775	2,297	33,072	0.440321	0.559679	14,562	18,510	0	18,510
15		Total Plant Specific Operations Exp.	355,456	(28,135)	327,321	0	327,321	9,065	336,386			158,994	177,392	0	177,392
16	6530	Network Operations Expense	392,491	0	392,491	0	392,491	(3,163)	389,328	0.447743	0.552257	174,319	215,009	0	215,009
17	6540	Access Expense	12,995	(3,740)	9,255	0	9,255	0	9,255	1.000000	0.000000	9,255	0	0	0
18	6560	Depreciation & Amortization	471,444	(75,123)	396,321	(51,762)	344,559	92,022	436,581	0.451661	0.548339	197,187	239,394	0	239,394
19		Total Plant Non-Specific Operations Exp.	876,930	(78,863)	798,067	(51,762)	746,305	88,859	835,164			380,760	454,403	0	454,403
20	6610	Marketing Expense	49,805	(2,870)	46,935	0	46,935	(4,383)	42,552	0.253092	0.746908	10,770	31,782	0	31,782
21	6620	Services Expense	192,948	(16,810)	176,138	0	176,138	(2,688)	173,450	0.401884	0.598116	69,707	103,743	0	103,743
22		Total Customer Operations Expense	242,753	(19,680)	223,073	0	223,073	(7,071)	216,002			80,476	135,526	0	135,526
23	6710	Executive and Planning Exp	205,287	(6,306)	198,981	0	198,981	(17,194)	181,787	0.438479	0.561521	79,710	102,077	0	102,077
24	6720	General and Administrative Exp	500,215	(11,708)	488,507	0	488,507	(98,019)	390,488	0.561200	0.438800	219,142	171,346	0	171,346
25	6720	General and Administrative (Audit Expense)	0	0	0	30,000	30,000	(18,946)	11,054	0.000000	1.000000	0	11,054	0	11,054
26		Total Corporate Operations Expense	705,502	(18,014)	687,488	30,000	717,488	(134,158)	583,329			298,852	284,478	0	284,478
27	7240	Other Operating Taxes	10,497	(1,388)	9,109	0	9,109	(2,533)	6,576	0.447743	0.552257	2,944	3,632	0	3,632
28	7370	Contributions and Fees	0	7,050	7,050	0	7,050	(6,234)	816	0.525681	0.474319	429	387	0	387
29	7360	Other Income	(390)	390	0	0	0	0	0			0	0	0	0
30		Total Oper. Taxes & Other Oper. Exp.	10,107	6,052	16,159	0	16,159	(8,767)	7,392			3,373	4,019	0	4,019
31		Total Operating Expenses	2,190,748	(138,640)	2,052,108	(21,762)	2,030,346	(52,072)	1,978,274			922,456	1,055,818	0	1,055,818
32		Net Operating Income	(\$553,708)	\$138,640	(\$415,068)	(\$83,302)	(\$498,370)	\$57,432	(\$440,938)			(\$62,561)	(\$378,377)	\$411,107	\$32,730

Mutual Telephone Company
 Staff Adjustments to Income Statement
 For the Test Year Ended December 31, 2023

Line No.	Acct. No.	Description	A Applicant Adjusted	B Staff Adjustment No. 1	C Staff Adjustment No. 2	D Staff Adjustment No. 3	E Staff Adjustment No. 4	F Staff Adjustment No. 5	G Staff Adjustment No. 6	H Staff Adjustment No. 7	I Staff Adjustment No. 8	J Staff Adjustment No. 9	K Total Staff Adjustments	L Staff Adjusted Income Stmt
1	5001	Local Network Services Revenues	\$83,029							\$708			\$708	\$83,737
2	5060	Federal High Cost Loop Support	301,008									4,584	4,584	305,592
3	5082	Kansas Universal Service Support	181,435							28			28	181,463
4	5080	Network Access Revenue	902,842							40			40	902,882
5	5100	Long Distance Network Service Revenue	9										0	9
6		Billing and Collection	40,613										0	40,613
7		Misc Revenue	23,542										0	23,542
8	5300	Uncollectible Revenue	(502)										0	(502)
9		Total Revenues	1,531,976	0	0	0	0	0	0	776	0	4,584	5,360	1,537,336
10	6110	Network Support Expense	13,206										0	13,206
11	6120	General Support Expense	32,794			926							926	33,720
12	6210	Central Office Switching Expense	124,725			(5,974)					(3,000)		(8,974)	115,751
13	6230	Central Office Transmission Expense	125,821			16,554					(1,738)		14,816	140,637
14	6410	Cable and Wire Facilities Exp	30,775			2,297							2,297	33,072
15		Total Plant Specific Operations Exp.	327,321	0	0	13,803	0	0	0	0	(4,738)	0	9,065	336,386
16	6530	Network Operations Expense	392,491			(3,163)							(3,163)	389,328
17	6540	Access Expense	9,255										0	9,255
18	6560	Depreciation & Amortization	344,559	92,022									92,022	436,581
19		Total Plant Non-Specific Operations Exp.	746,305	92,022	0	(3,163)	0	0	0	0	0	0	88,859	835,164
20	6610	Marketing Expense	46,935			(2,500)					(1,883)		(4,383)	42,552
21	6620	Services Expense	176,138			(2,120)					(568)		(2,688)	173,450
22		Total Customer Operations Expense	223,073	0	0	(4,620)	0	0	0	0	(2,451)	0	(7,071)	216,002
23	6710	Executive and Planning Exp	198,981			(11,587)			(4,375)		(1,232)		(17,194)	181,787
24	6720	General and Administrative Exp	488,507			1,794	(95,882)				(3,932)		(98,019)	390,488
25	6720	General and Administrative (Audit Expense)	30,000					(18,946)					(18,946)	11,054
		Total Corporate Operations Expense	717,488	0	0	(9,792)	(95,882)	(18,946)	(4,375)	0	(5,163)	0	(134,158)	583,330
27	7240	Other Operating Taxes	9,109		(2,533)								(2,533)	6,576
28	7370	Contributions and Fees	7,050								(6,234)		(6,234)	816
29	7360	Other Income	0										0	0
30	0	Total Oper. Taxes & Other Oper. Exp.	16,159	0	(2,533)	0	0	0	0	0	(6,234)	0	(8,767)	7,392
31	0	Total Operating Expenses	2,030,346	92,022	(2,533)	(3,773)	(95,882)	(18,946)	(4,375)	0	(18,586)	0	(52,072)	1,978,274
32	0	Net Operating Income	(\$498,370)	(\$92,022)	\$2,533	\$3,773	\$95,882	\$18,946	\$4,375	\$776	\$18,586	\$4,584	\$57,432	(\$440,938)

Mutual Telephone Company
Explanation of Staff Adjustments to Income Statement
For the Test Year Ended December 31, 2023

Line No.	Description	Increase / (Decrease) to Operating Income
	<u>Staff Adjustment No. 1</u>	Luke Fry
1	Depreciation and Amortization	(92,022)
2	To reflect update to Depreciation Expense.	
	<u>Staff Adjustment No. 2</u>	Luke Fry
3	Other Operating Taxes	2,533
4	To reflect Staff's adjustment to Property Taxes.	
	<u>Staff Adjustment No. 3</u>	Luke Fry
5	General Support Expense	(926)
6	Central Office Switching Expense	5,974
7	Central Office Transmission Expense	(16,554)
8	Cable and Wire Facilities Exp	(2,297)
9	Network Operations Expense	3,163
10	Marketing Expense	2,500
11	Services Expense	2,120
12	Executive and Planning Exp	11,587
13	General and Administrative Exp	(1,794)
14	To reflect Staff's adjustment to payroll expense.	
	<u>Staff Adjustment No. 4</u>	Luke Fry
15	General and Administrative Exp	95,882
16	To reflect Staff's adjustment to employee benefits & payroll related taxes.	
	<u>Staff Adjustment No. 5</u>	Luke Fry
17	General and Administrative (Audit Expense)	18,946
18	To reflect Staff's actual audit expense	
	<u>Staff Adjustment No. 6</u>	Luke Fry
19	Executive and Planning Exp	4,375
20	To reflect Staff's adjustment for Board of Director expense.	
	<u>Staff Adjustment No. 7</u>	Rehagen
21	Local Network Services Revenues	708
22	Kansas Universal Service Support	28
23	Network Access Revenue	40
24	To reflect Staff's adjustment updating KUSF support amounts.	
	<u>Staff Adjustment No. 8</u>	Rehagen
25	Central Office Switching Expense	3,000
26	Central Office Transmission Expense	1,738
27	Marketing Expense	1,883
28	Services Expense	568
29	Executive and Planning Exp	1,232
30	General and Administrative Exp	3,932
31	Contributions and Fees	6,234
32	To reflect Staff's removal of various expenses.	
	<u>Staff Adjustment No. 9</u>	\$4,584
33	Federal High Cost Loop Support	
34	To reflect Staff's adjustment to Federal HCL support.	

Mutual Telephone Company
Interest Expense Calculation
For the Test Year Ended December 31, 2023

Line No.	Description	A Staff Adjusted	B Total Staff Adjusted Interstate	C Total Staff Adjusted Intrastate
1	Rate Base Before Cash Working Capital	\$723,546	\$321,312	\$402,234
2	Weighted Cost of Debt (Schedule C-1)	1.6560%	1.6560%	1.6560%
3	Interest Expense	\$11,982	\$5,321	\$6,661

Mutual Telephone Company
 Capital Structure
 For the Test Year Ended December 31, 2023

Line No.	Description	A Applicant Per Book Balance	B Staff Adjustments	C Staff Adjusted Balance	D Capital Structure Ratio's	E Cost of Capital	F Weighted Cost of Capital
1	Total Long Term Debt	\$156,075	\$2,492,879	\$2,648,954	40.0000%	4.1400%	1.6560%
2	Total Common Equity	6,466,310	(2,492,879)	3,973,431	60.0000%	9.7500%	5.8500%
3	Customer Deposits	0	0	0	0.0000%		0.0000%
4	Total Capitalization	<u>\$6,622,385</u>	<u>\$0</u>	<u>\$6,622,385</u>	<u>100.0000%</u>		<u>7.5060%</u>

	<u>Total Weighted Cost of Debt:</u>	
5	Long Term Debt	1.6560%
6	Customer Deposits	<u>0.0000%</u>
7	Total Cost of Debt	<u><u>1.6560%</u></u>

Mutual Telephone Company
Staff Adjustments to Capital Structure
For the Test Year Ended December 31, 2023

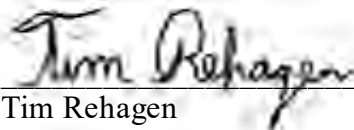
Line No.	Description	A Applicant Adjusted Balance	B Staff Adjustment No. 1	C Total Staff Adjustments	D Staff Adjusted
1	Long Term Debt	\$156,075	\$2,492,879	\$2,492,879	\$2,648,954
2	Common Equity	6,466,310	(2,492,879)	(2,492,879)	3,973,431
3	Customer Deposits	0		0	0
4	Total Capitalization	\$6,622,385	\$0	\$0	\$6,622,385

Mutual Telephone Company
Explanation of Staff Adjustments to Capital Structure
For the Test Year Ended December 31, 2023

Line No.	Description	Increase / (Decrease) to Capital Structure
	<u>Staff Adjustment No. 1</u>	Gatewood
1	Long Term Debt	2,492,879
2	Common Equity	(2,492,879)
3	To reflect Staff's hypothetical Capital Structure amount.	

UNSWORN DECLARATION UNDER PENALTY OF PERJURY

Under penalties of perjury, I declare that I am Senior Auditor of the Utilities Division of the Kansas Corporation Commission, that I have read and am familiar with the foregoing Direct Testimony, and that the statements contained herein are true and correct to the best of my knowledge, information and belief. Executed on January 23, 2025 .

A handwritten signature in black ink that reads "Tim Rehagen". The signature is written in a cursive style and is positioned above a horizontal line.

Tim Rehagen
Senior Auditor
State Corporation Commission of the
State of Kansas

CERTIFICATE OF SERVICE

25-MTLT-161-KSF

I, the undersigned, certify that a true copy of the attached Schedules has been served to the following by means of electronic service on January 24, 2025.

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/S/ Kiley McManaman
Kiley McManaman
