

THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

Before Commissioners:                    Shari Feist Albrecht, Chair  
   Jay Scott Emler  
   Pat Apple

In the Matter of a General Investigation                    )  
Regarding the Effect of Federal Income Tax                    )  
Reform on the Revenue Requirements of Kansas                    ) Docket No. 18-GIMX-248-GIV  
Public Utilities and Request to Issue an                    )  
Accounting Authority Order Requiring Certain                    )  
Regulated Public Utilities to Defer Effects of                    )  
Tax Reform to a Deferred Revenue Account.                    )

**ORDER ASSESSING COSTS**

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and determination. Having examined its files and records and being fully advised in the premises, the Commission finds and concludes as follows:

1. K.S.A. 66-1502 authorizes the Commission to assess the expenses of an investigation, opened on its own motion, against public utilities if the expenses reasonably attributable to such investigation exceed the sum of \$100. The Commission will utilize members of its Staff in this investigation, and as deemed appropriate by the Commission, employ special assistants and consultants to investigate all matters connected with this proceeding. The Commission finds that the expenses reasonably attributable to this investigation will exceed \$100. The Commission concludes that the costs of this proceeding should be equally assessed to all jurisdictional gas, electric, water and telephone companies that are taxable at the corporation level. This order constitutes notice of the assessment of costs and the assessment will begin three days after the date this order is mailed. All jurisdictional gas, electric, water and telephone companies are given notice that they may request a hearing as to the necessity of the

investigation or the assessment of costs, in accordance with the provisions of the Kansas Administrative Procedure Act.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. All jurisdictional gas, electric, water and telephone companies that are taxable at the corporate level are equally assessed the costs of this investigation.


B. The parties have fifteen days, plus three days if service of this order is by mail, from the date this order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 2010 Supp. 77-529(a)(1).

C. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

**BY THE COMMISSION IT IS SO ORDERED.**

Albrecht, Chair; Emler, Commissioner; Apple, Commissioner

Dated:           JAN 24 2018          

  
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Lynn M. Retz  
Secretary to the Commission

**EMAILED**

JAN 24 2018

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of

Electronic Service on JAN 24 2018.

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