

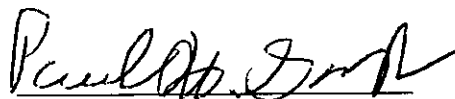
**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of a General Investigation	)	Docket No. 18-GIMX-248-GIV
Regarding the Effect of Federal Income Tax	)	
Reform on the Revenue Requirements of	)	
Kansas 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	)	

**ENTRY OF APPEARANCE
AND SUBSTITUTION OF COUNSEL**

Paul H. Gardner enters his appearance as counsel on behalf of CenturyLink¹ and requests to be substituted in this docket in place of Kevin K Zarling. Any future correspondence and service of notices, pleadings, testimony, briefs, orders, and other filings for the above-captioned case should be directed to the undersigned. All other authorized representatives designated by CenturyLink in this proceeding remain unchanged, and CenturyLink requests that all documents continue to be served upon those representatives in addition to Mr. Gardner.

Respectfully submitted,



Paul H. Gardner
KS Bar No. 22851
801 NW Vesper
Blue Springs, MO 64015-3733
Phone: (816) 224-3005
Fax: (816) 229-9196
Email: lkgardner@hotmail.com

¹ For purposes of this Entry of Appearance, "CenturyLink" includes the following ILECs: Embarq Missouri, Inc. d/b/a CenturyLink; United Telephone Company of Eastern Kansas d/b/a CenturyLink; United Telephone Company of Southcentral Kansas d/b/a CenturyLink; and United Telephone Company of Kansas d/b/a CenturyLink.

Missouri
STATE OF ~~KANSAS~~)
) ss.
COUNTY OF JACKSON)

VERIFICATION

Paul H. Gardner, being duly sworn upon his oath, deposes and states that he is counsel for CenturyLink, that he has read and is familiar with the foregoing Entry of Appearance and Substitution of Counsel and that the statements contained therein are true and correct to the best of his knowledge, information and belief

Paul H. Gardner

Paul H. Gardner, #22851
Counsel for CenturyLink

Subscribed and sworn to before me this 7 day of August, 2019.

Megan Porter

Notary Public

MEGAN PORTER
NOTARY SEAL-NOTARY PUBLIC
STATE OF MISSOURI
JACKSON COUNTY
MY COMMISSION EXPIRES 11/7/2020
COMMISSION # 12412385

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was sent via electronic mail, this 7 day of August, 2019, addressed to:

Monte Price
mwprice@anginc.net

Kenneth R. Smith,
ksmith@trekresources.com

Dawn Graff
dawn.graff@anadarko.com

James G. Flaherty,
jflaherty@andersonbyrd.com

Shelly M Bass,
shelly.bass@atmosenergy.com

Kevin C Frank
kevin.frank@atmosenergy.com

Jennifer G. Ries,
jennifer.ries@atmosenergy.com

James Lloyd
bartonrwd@ruraltel.net

Robert J. Amdor
robert.amdor@blackhillscorp.com

Ann Stichler
ann.stichler@blackhillscorp.com

Glenda Cafer
glenda@caferlaw.com

Terri Pemberton
terri@caferlaw.com

Todd E. Love
t.love@curb.kansas.gov

David W. Nickel
d.nickel@curb.kansas.gov

Shonda Rabb
s.rabb@curb.kansas.gov

Della Smith
d.smith@curb.kansas.gov

Brent Cunningham
brent@ctctelephony.tv

John R. Idoux
john.idoux@centurylink.com

Angela Cloven
Angela.Cloven@libertyutilities.com

Chris Krygier,
Chris.Krygier@LibertyUtilities.com

Charlotte North
Charlotte.North@LibertyUtilities.com

Mark Doty
doty.mark@gmail.com

Thomas E. Gleason
gleason@sunflower.com

Michael J. Murphy
mmurphy@gorhamtel.com

Tonya M Murphy
tmurphy@gorhamtel.com

Brandon Koch
brkoch@hbcomm.net

Richard Baldwin
rbaldwin@hci-ks.com

Mark Wade
mark@haviandtelco.com

Colleen Jamison
Colleen.Jamison@jamisonlaw.legal

Robert J. Hack
rob.hack@kcpl.com

Ronald A. Klote
ronald.klote@kcpl.com

Tim Rush
tim.rush@kcpl.com

Roger W. Steiner
roger.steiner@kcpl.com

Anthony Westenkirchner
anthony.westenkirchner@kcpl.com

Brian G. Fedotin
b.fedotin@kcc.ks.gov

Michael Neeley
m.neeley@kcc.ks.gov

Janet Buchanan
janet.buchanan@onegas.com

Judy Jenkins Hitchye
judy.jenkins@onegas.com

Harry Lee
harry.lee@laharpetel.com

Diantha Stutesman
mtn.diantha@gmail.com

Mark E. Caplinger
mark@caplingerlaw.net

Kathy Billinger
kathy@peoplestelecom.net

Janet Bathurst
jbathurst@satelephone.com

Kendall S. Mikesell
kendall.mikesell@sktcompanies.com

Randy Magnison
rmagnison@pioneerelectric.coop

Chantry Scott
cscott@pioneerelectric.coop

Mike Breuer
mike@suburbanwaterinc.com

Mike Mcevers
tkogas@yahoo.com

Mark M. Gailey
mmgailey@totelecsi.com

Benjamin Foster
ben.foster@tvtnet.net

Jeff Wick
jwick@wtcks.com

Cathryn J. Dinges
cathy.dinges@westarenergy.com

Larry Wilkus
larry.wilkus@westarenergy.com

Gregory Reed
greg.reed@ensignal.com

Brian Boisvert
brian@wilsoncommunications.co

Scott Grauer
scott@wilsoncommunications.co

