

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

In the Matter of the Application of Kansas )  
Gas Service, a Division of ONE Gas, Inc. )  
for Adjustment of its Natural Gas Rates in ) Docket No. 24-KGSG-610-RTS  
the State of Kansas. )

**DIRECT TESTIMONY  
OF  
ERIC S. SANFORD  
ON BEHALF OF KANSAS GAS SERVICE  
A DIVISION OF ONE GAS, INC.**

**July 8, 2024**

**DIRECT TESTIMONY**  
**OF**  
**ERIC S. SANFORD**  
**ON BEHALF OF KANSAS GAS SERVICE**  
**A DIVISION OF ONE GAS, INC.**  
**DOCKET NO. 24-KGSG-610-RTS**

1       **I.       Position and Qualifications**

2       **Q.       Please state your name and business address.**

3       A.       My name is Eric S. Sanford. My business address is 15 East Fifth Street in Tulsa,  
4               Oklahoma.

5       **Q.       By whom are you employed and in what capacity?**

6       A.       I am employed by ONE Gas, Inc. ("ONE Gas") as a Manager of Rates and Regulatory  
7               Analysis.

8       **Q.       Please describe your education and professional experience?**

9       A.       I received a Bachelor of Business Administration in Accounting from Northeastern  
10              State University. I began my employment with ONEOK, Inc., ("ONEOK") in 2001, as  
11              a Staff Specialist II within the Information Technology Department. In 2004, I was  
12              promoted to Business System Analyst II. In 2006, I accepted a position as Manager  
13              of Billing Control in the ONEOK Accounting Department. In 2010, I became the  
14              Manager of Property Accounting and retained that position with ONE Gas after its  
15              separation from ONEOK. In 2017, during a rotation of managers within the  
16              Accounting Department, I became the Manager of Billing Control for a second  
17              time. In 2020, I was promoted to Corporate Accounting Manager until February of

2024, when I accepted my current position as Manager of Rates and Regulatory Analysis. Prior to joining ONEOK, I worked as a Billing Specialist at WorldCom.

**Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to formally adopt the direct testimony of Ms. Mindy R. Edwards that was filed in this docket on March 1, 2024.

**Q. Why do you need to adopt Ms. Edwards' testimony?**

A. Ms. Edwards has transitioned into a new role at ONE Gas. Ms. Edwards recently transferred from her role as a Rates Analyst II in ONE Gas' Rates and Regulatory department to a Supervisor in ONE Gas' Accounting department. The purpose of Ms. Edwards' testimony was to explain and support rate base adjustments for ONE Gas' capital investment, prepayments, materials and supplies, and depreciation and amortization expense allocated to ONE Gas' Kansas operating division, Kansas Gas Service. Since Ms. Edwards has left ONE Gas' regulatory department, it is appropriate for a member of ONE Gas' regulatory department to support these adjustments.

**Q. Have you previously testified before the Kansas Corporation Commission ("Commission")?**

A. No.

**Q. Have you reviewed the pre-filed direct testimony of Ms. Edwards?**

A. Yes. I have reviewed the testimony of Ms. Edwards.

**Q. Do you adopt Ms. Edwards' direct testimony in its entirety?**

A. Yes. I adopt her testimony.

**Q. Will you testify in place of Ms. Edwards?**

A. Yes. I will testify in place of Ms. Edwards.

**Q. Does this conclude your testimony.**

A. Yes, it does.

## VERIFICATION

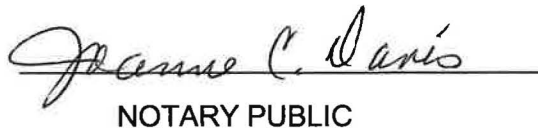
STATE OF OKLAHOMA                    )  
  ) ss.  
COUNTY OF TULSA                    )

Eric Sanford, being duly sworn upon his oath, deposes and states that he is the Manager, Rates and Regulatory Analysis for ONE Gas, Inc.; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information, and belief.



Eric S. Sanford

Subscribed and sworn to before me this 2<sup>nd</sup> day of July 2024.



NOTARY PUBLIC

My appointment Expires:

October 25, 2025

**CERTIFICATE OF SERVICE**

I, Robert Elliott Vincent, hereby certify that a copy of the above and foregoing *Direct Testimony* of *Eric S. Sanford* was forwarded this 8 day of July 2024, addressed to:

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