

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

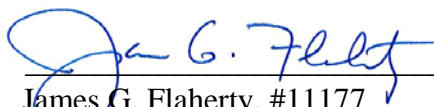
In the Matter of a General Investigation )  
Regarding the Effect of Federal Income Tax )  
Reform on the Revenue Requirements of Kansas )  
Public Utilities and Request to Issue an ) Docket No. 18-GIMX-248-GIV  
Accounting Authority Order Requiring Certain )  
Regulated Public Utilities to Defer Effects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

**ENTRY OF APPEARANCE**

James G. Flaherty of Anderson & Byrd, LLP, enters his appearance in the above captioned docket as counsel for Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy. All service, pleadings, testimony, briefs and orders for the above-captioned case should be directed to the undersigned and to the following:

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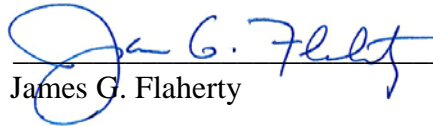
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**VERIFICATION**

STATE OF KANSAS, COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states that he is attorney for Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy; that he has read the above and foregoing Entry of Appearance, and the statements contained therein are true.

  
James G. Flaherty

SUBSCRIBED AND SWORN to before me this 31<sup>st</sup> day of January, 2018.



  
\_\_\_\_\_

Notary Public

Appointment/Commission Expires:

## **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the above and foregoing was sent via U. S. Mail, postage prepaid, hand-delivery, or electronically, this 31<sup>st</sup> day of January, 2018, addressed to:

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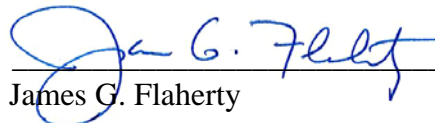
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