

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 Deferred Revenue Account.)	

TESTIMONY IN SUPPORT OF SETTLEMENT AGREEMENT

STACEY HARDEN

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

JUNE 26, 2018

I. INTRODUCTION AND BACKGROUND

Q. Please state your name and business address.

A. My name is Stacey Harden. My business address is 1500 SW Arrowhead Road, Topeka, KS 66604.

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

A. I am employed by the Citizens' Utility Ratepayer Board ("CURB") as a Senior Regulatory Analyst.

Q. Please describe your education background.

A. I earned a Bachelor of Business Administration degree from Baker University in 2001. I earned a Master of Business Administration degree from Baker University in 2004.

Q. Please summarize your professional experience in the utility industry.

A. I served as a Regulatory Analyst for CURB from February 2008 until March 2016. I rejoined the CURB Staff in September 2017 as a Senior Regulatory Analyst.

Q. Have you previously testified before the Commission?

A. Yes. I have previously offered both written and live testimony in over twenty-five proceedings before the Kansas Corporation Commission ("Commission"). A list of these dockets is available upon request.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide support to a Settlement Agreement ("Agreement") between Empire District Electric Company ("Empire"), the Staff of the Kansas Corporation Commission ("Staff"), and CURB. My testimony will be divided into four sections:

1. First, I will briefly summarize the Tax Cuts and Jobs Act and the Commission's Order in this general investigation docket.
2. Second, I will provide a review of the Agreement, including Empire's calculations and support for the amount to be accrued as a regulatory liability.
3. Third, I will provide testimony that the Agreement reached by the parties in this proceeding addresses the concerns of CURB in Docket No. 18-GIMX-273-COM.
4. Finally, I will address the Commission's standard of review for Settlement Agreements that was established in Docket No. 08-ATMG-280-RTS.

II. GENERAL INVESTIGATION REGARDING THE TAX CUTS AND JOBS ACT

Q. Please provide a brief background of the Commission's General Investigation in this proceeding as it relates to the Tax Cuts and Jobs Act ("TCJA").

A. On December 14, 2017, Staff filed a Motion to Open a General Investigation and Issue Accounting Authority Order Regarding Federal Tax Reform ("Staff Motion"). Staff attached a Report and Recommendation ("Staff's R&R") to the Staff Motion, which recommended the Commission issue an Order addressing the following:

a. Opening a general investigation for the purpose of examining the financial impact of anticipated federal income tax reform on regulated public utilities operating in Kansas;

b. Requiring, through the use of an Accounting Authority Order ("AAO"), certain regulated public utilities that are taxed at the corporate level, which included Empire, to track and accumulate in a deferred revenue account, with interest compounded monthly at the most current Commission-approved customer deposit interest rate, the reduction in their regulated cost of service that would occur in the event that a new lower federal income tax rate is signed into law. These deferrals should take effect at the same time as the new federal corporate tax rate change and the calculations should be performed using the cost of service data that was used to set the utilities' last Commission-approved revenue requirement (including any line-item surcharges that contain a provision for regulated income tax expense); and

c. Confirming that the Commission's intention regarding the AAO is to preserve any potential tax benefits so that they may be evaluated in the context of a comprehensive evaluation of the reasonableness of the utilities' rates as well as notifying utilities that this portion of their rates should be considered interim subject to refund until the Commission has the opportunity to review the reasonableness of the utilities' rates on a comprehensive and case-by-case basis and confirming that the Commission intends to capture the reduction in Accumulated Deferred Income Tax ("ADIT") balances that will occur in the event that a lower corporate federal

income tax rate takes effect, over time, in a manner that comports with Internal Revenue Services ("IRS") Tax Normalization Rules.

Q. Did CURB express support for Staff's motion to open a general investigation?

A. Yes. On December 22, 2017 – the same day the Tax Cut and Jobs Act was signed into law – CURB filed a response in support of Staff's motion to open a general investigation regarding tax reform, determining that Staff's motion was both reasonable and in the best interest of Kansas residential and small commercial ratepayers.

Q. Please describe the Commission's Order opening this general investigation.

A. On January 18, 2018, the Commission issued its *Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform* ("Order"). In said Order the Commission made the following findings and conclusions:

- a. The TCJA has the potential to significantly reduce the cost of service for many utilities operating in Kansas since tax expenses are recovered in rates.
- b. A significant reduction to the corporate tax rate may also impact the ADIT Liabilities and Assets on the regulated books of utilities.
- c. An investigation into the impact of the TCJA on utility rates is warranted.
- d. The 1987 Order issued by the Commission relating to the effects of the Federal Tax Reform Act of 1986, is informative but not precedential.
- e. The purpose of the investigation is to quantify the economic impacts of the new lower tax rates on Kansas utilities, and where appropriate, direct that any cost savings be passed on to Kansas utility customers.

1 f. All regulated public utilities that are taxable at the corporate level are
2 directed to accrue monthly, in a deferred revenue account, the portion of its
3 revenues representing the difference between (1) the cost of service approved by
4 the Commission in its most recent rate case; and (2) the cost of service that would
5 have resulted had the provision for federal income taxes been based upon the
6 corporate income tax rate approved in the TCJA.

7 g. Taxable utilities operating in Kansas are notified that the portion of their
8 regulated revenue stream that reflects higher corporate tax rates should be
9 considered interim and subject to refund, with interest calculated at the rate being
10 used for interest paid on customer deposits, until the Commission can more fully
11 evaluate on a case-by-case basis the impact of the TCJA.

12 h. Upon the Commission completing its case-by-case evaluation, if it is
13 determined that a rate decrease is proper and would have been proper as of the
14 January 1, 2018, being the effective date of the TCJA, any excessive collections in
15 the deferred revenue subaccount, or other appropriate tracking mechanism
16 approved by the Commission, with appropriate adjustments, shall be refundable to
17 customers with interest. Any balance remaining in the account shall be credited to
18 the utility's operating revenue.

19 i. The Commission intends to capture excess ADIT for the benefit of
20 customers using a methodology that is consistent with the tax normalization
21 requirements specified in the tax legislation or IRS Tax Normalization Rules, as
22 applicable.

j. Any affected utility that believes other components of their cost of service have more than offset the decrease in its income tax expenses will have the ability to file such information and supporting data with the Commission, to be considered on a case-by-case basis. The Commission's intention here is not to materially impact any regulated utilities' profitability, but rather, ensure that the affected utilities are neither positively nor negatively impacted by the passage of federal income tax reform.

k. The Commission adopts the Staff's December 14, 2017 report and recommendation and incorporates it into the Order.

III. DESCRIPTION OF THE SETTLEMENT AGREEMENT

Q. Please describe the provisions of the Agreement.

A. The Agreement, in agreement with the Commission's order, provides the following:

- Empire will accrue in a regulatory liability, the difference between: (1) the cost of service as approved by the Commission in its most recent rate case, Docket No. 11-EPDE-856-RTS ("856 Docket"), and (2) the cost of service that would have resulted had the provision for federal taxes been based upon the corporate income tax rate approved in the TCJA, including the impact of the TCJA on Empire's Asbury Environmental and Riverton Rider ("AERR"), plus interest. For the period of January 1, 2018 through December 31, 2018, the Company will accrue in a regulatory liability \$1,229,466, plus interest. The interest rate applied to the amount shall be calculated at the rate being used for interest paid on customer deposits, which is currently 1.62%. The disposition of the amount accrued as a regulatory liability shall be determined by

the Commission in its final order at the completion of Empire's next general rate case filing.

- Empire reserves its right to utilize the provision in the Order that allows the utility the ability to file information and supporting data in the upcoming rate case to prove the tax savings amount accrued as a regulatory liability should be reduced or offset by other components before determining whether any amount should be credited to customers. Empire will file a general rate case no later than 150 days from the date of the Commission's order approving the Agreement to show that other components of its cost of service offset the decrease in the income tax expense that is being accrued as a regulatory liability. Staff and CURB reserve their rights to challenge any effort made by Empire during its next general rate case to offset the decrease in Empire's income tax expenses during the accrual period.
- Empire will establish a regulatory liability to account for and capture the savings relating to excess ADIT for the benefit of customers using a methodology that is consistent with the tax normalization requirements specified in the tax legislation or IRS normalization rules. As part of this Agreement, parties have agreed to defer any issues regarding the amount of tax savings relating to excess ADIT and how those savings should be passed on to customers to Empire's next general rate case filing, with the understanding that Empire's customers are entitled to the benefits of the tax savings relating to the utility's excess ADIT.

1 **Q. Do the terms of this agreement conform to the Commission's findings and conclusions**
2 **in this general investigation?**

3 A. Yes. The Agreement contains several provisions that are consistent with the Commission's
4 Order.

5
6 **Q. Are the terms of this Agreement binding upon Staff, CURB or the Commission?**

7 A. No. The terms in the Agreement are only applicable to Empire tax refund plan
8 and shall not be binding on Staff, CURB or the Commission in reviewing or approving any
9 TCJA tax refund plan submitted by any other public utility.

10
11 **IV. CURB'S COMPLAINT IN DOCKET NO. 18-GIMX-273-COM**

12 **Q. Can you describe the complaint filed by CURB in Docket No. 18-GIMX-273-COM**
13 **("Complaint")?**

14 A. Yes. On December 29, 2017, CURB filed a complaint against all regulated electric, natural
15 gas, water and telecommunications public utilities operating in Kansas (identified in Staff's
16 December 14, 2017 report and recommendation in this proceeding). CURB's complaint
17 was filed prior to the Commission's Order in this proceeding. It expressed a concern that,
18 absent a Commission directive requiring utilities to amend tariffs prospectively to reflect
19 the cost of service reduction caused by the TCJA, some could argue that it is unlawful to
20 require the utilities to refund to customers the cost of service reductions caused by the
21 TCJA. On March 6, 2018, the Commission issued an order adopting CURB's complaint
22 and ordered that the complaint be served upon all public utilities operating in Kansas. The

1 same order also directed Staff to investigate the matter and submit a report and
2 recommendation to the Commission.

3 On March 16, 2018, CURB filed a motion to dismiss the complaint without
4 prejudice against certain respondents. CURB's motion to dismiss its complaint against six
5 investor-owned utilities, including Empire, was a reflection that five of the six investor-
6 owned utilities have entered into settlement agreements, or are in the process of negotiating
7 a settlement agreements, concerning the treatment of tax reductions arising out of the
8 TCJA. The Commission approved CURB's motion to dismiss on March 29, 2018.

9
10 **Q. Does this Agreement resolve CURB's concerns as stated in its original Complaint?**

11 **A.** Yes.

12
13 **V. EVALUATION OF SETTLEMENT AGREEMENTS**

14 **Q. Are you familiar with the standards used by the Commission to evaluate a settlement**
15 **that is proposed to the Commission?**

16 **A.** Yes, I am. The Commission has adopted five guidelines for use in evaluating settlement
17 agreements. These include: (1) has each party had an opportunity to be heard on its
18 reasons for opposing the settlement? (2) is the agreement supported by substantial
19 evidence in the record as a whole? (3) does the agreement conform to applicable law? (4)
20 will the agreement result in just and reasonable rates? (5) are the results of the agreement
21 in the public interest, including the interests of customers represented by any party not
22 consenting to the agreement?

1 **Q. Has each party had an opportunity to be heard on its reasons for opposing the**
2 **Settlement Agreement?**

3 A. Yes. Settlement discussions were conducted with Empire, Staff, and CURB on February
4 7, 2018 and again on May 14, 2018. There were no other parties present during either
5 discussion. Because all issues were resolved as a part of the February 7, 2018, and May
6 14, 2018 settlement discussions, this factor has been met as all parties with an interest in
7 Empire's TCJA tax savings plan were present, were heard, and were able to participate.
8

9 **Q. Is the Settlement supported by substantial evidence in the record as a whole?**

10 A. Yes. There is substantial evidence in the record to support the Agreement. The calculation
11 of the monthly accrual was performed using Empire's most recent base rate case (Docket
12 No. 11-EPDE-856-RTS), as adjusted for the change in the corporate tax rate change.
13 Additionally, the AERR accrual amounts were calculated using the updated AERR
14 conditions as set forth in Docket No. 16-EPDE-410-ACQ.
15

16 **Q. Does the agreement conform to applicable law?**

17 A. I am not an attorney, however, it is my understanding that the Agreement has been drafted
18 to ensure it conforms to applicable law. At the request of the Commission, a CURB
19 attorney will provide a response to the question of whether the Agreement does indeed
20 conform to applicable law.
21
22
23

Q. Will the Settlement Agreement result in just and reasonable rates?

A. Yes. The calculation of Empire's amount to be accrued as a regulatory liability is based upon the Commission-approved rates in Empire's most recent general rate proceeding, which at the time of approval were deemed just and reasonable. Therefore, it is my opinion that Empire's rates will continue to be just and reasonable.

Q. Should the deferral of the excess ADIT until the next general rate case cause Empire's current rates to be deemed unreasonable?

A. In my opinion, no. As part of the Agreement, Empire, Staff and CURB have agreed to defer the excess ADIT issues until Empire's next general rate case. However, Empire will immediately establish a regulatory liability to account for and capture the tax savings that are related to its excess deferred taxes. Further, Empire has agreed that the tax savings captured as a result of excess ADIT will not be amortized until the next base rate case and that these savings will be applied for the benefit of its customers.

Q. Are the results of the Settlement Agreement in the public interest, including the interests of customers represented by any party not consenting to the agreement?

A. Yes. I believe the Agreement is in the public interest.

VI. RECOMMENDATION

Q. What do you recommend?

A. I recommend that the Commission find that all parties had the opportunity to participate

1 in the settlement process, that the Settlement Agreement is supported by substantial
2 evidence in the record, that the Settlement Agreement will result in just and reasonable
3 rates, and that the Settlement Agreement is in the public interest. Therefore, I recommend
4 that the Commission approve the Settlement as filed.

5

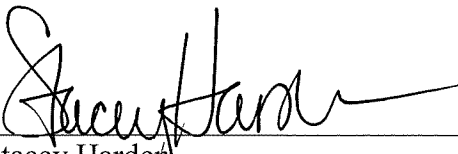
6 **Q. Does this conclude your testimony?**

7 A. Yes.

VERIFICATION

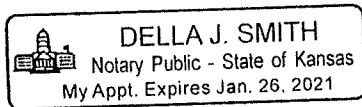
STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

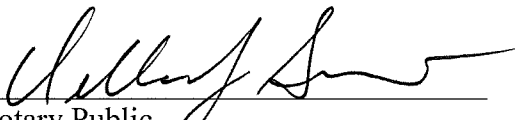
I, Stacey Harden, of lawful age and being first duly sworn upon my oath, state that I am a Senior Regulatory Analyst for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.



Stacey Harden

SUBSCRIBED AND SWORN to before me this 26th day of June, 2018.





Notary Public

My Commission expires: 01-26-2021.

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 26th day of June, 2018, to the following:

MONTE PRICE
AMARILLO NATURAL GAS COMPANY
2915 I-40 WEST
AMARILLO, TX 79109
mwprice@anginc.net

BARRY CONSIDINE, PRESIDENT
AMERICAN ENERGIES GAS SERVICE,
LLC
136 N MAIN
PO BOX 516
CANTON, KS 67428
barry@americanenergies.com

DAWN GRAFF, Midstream Accounting
Manager
ANADARKO NATURAL GAS COMPANY
1099 18th Street
DENVER, CO 80202
dawn.graff@anadarko.com

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067
jflaherty@andersonbyrd.com

SHELLY M. BASS, SENIOR ATTORNEY
ATMOS ENERGY CORPORATION
5430 LBJ FREEWAY
1800 THREE LINCOLN CENTRE
DALLAS, TX 75240
shelly.bass@atmosenergy.com

KEVIN C. FRANK, SENIOR ATTORNEY
ATMOS ENERGY CORPORATION
5430 LBJ FREEWAY
1800 THREE LINCOLN CENTRE
DALLAS, TX 75240
kevin.frank@atmosenergy.com

JENNIFER G. RIES, VICE PRESIDENT,
RATES AND REGULATORY AFFAIRS-
COLORADO/KANSAS
ATMOS ENERGY CORPORATION
1555 BLAKE ST STE 400
DENVER, CO 80202
jennifer.ries@atmosenergy.com

JAMES LLOYD
BARTON HILLS WATER DISTRICT
66 NE 20 RD
GREAT BEND, KS 67530-9703
bartonrwd@ruraltel.net

ROBERT J. AMDOR, MANAGER,
REGULATORY SERVICES
BLACK HILLS/KANSAS GAS UTILITY
COMPANY, LLC D/B/A BLACK HILLS
ENERGY
1102 E FIRST ST
PAPILLION, NE 68046
robert.amdor@blackhillscorp.com

ANN STICHLER, SR. REGULATORY
ANALYST-REGULATORY SERVICES
BLACK HILLS/KANSAS GAS UTILITY
COMPANY, LLC D/B/A BLACK HILLS
ENERGY
1102 EAST 1ST ST
PAPILLION, NE 68046
ann.stichler@blackhillscorp.com

GLENDA CAFER, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
glenda@caferlaw.com

TERRI PEMBERTON, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
terri@caferlaw.com

BRENT CUNNINGHAM, VICE PRESIDENT
& GENERAL MANAGER
CUNNINGHAM TELEPHONE COMPANY,
INC.
220 W MAIN
PO BOX 108
GLEN ELDER, KS 67446
brent@ctctelephony.tv

JOHN R. IDOUX, DIRECTOR KANSAS
GOVERNMENTAL AFFAIRS
EMBARQ MISSOURI D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 616031
john.idoux@centurylink.com

ANGELA CLOVEN
EMPIRE DISTRICT ELECTRIC COMPANY
PO BOX 127
602 S JOPLIN AVENUE
JOPLIN, MO 64802-0127
acloven@empiredistrict.com

CHRIS KRYGIER, DIRECTOR, RATES
AND REGULATORY AFFAIRS (CENTRAL
REGION)
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Chris.Krygier@LibertyUtilities.com

CHARLOTTE NORTH, RATES
SUPERVISOR
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Charlotte.North@LibertyUtilities.com

MARK DOTY
GLEASON & DOTY CHTD
401 S MAIN ST STE 10
PO BOX 490
OTTAWA, KS 66067-0490
DOTY.MARK@GMAIL.COM

THOMAS E. GLEASON, ATTORNEY
GLEASON & DOTY CHTD
PO BOX 6
LAWRENCE, KS 66049-0006
gleason@sunflower.com

MICHAEL J. MURPHY, PRESIDENT &
MANAGER
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
mmurphy@gorhamtel.com

TONYA M. MURPHY, SEC/TREA.
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
tmurphy@gorhamtel.com

ROBERT A. KOCH, PRESIDENT/GEN
MGR
H&B COMMUNICATIONS, INC.
108 N MAIN
PO BOX 108
HOLYROOD, KS 67450
robkoch@hbcomm.net

RICHARD BALDWIN, PRESIDENT
HOME TELEPHONE COMPANY, INC.
211 S MAIN ST
BOX 8
GALVA, KS 67443
rbaldwin@hci-ks.com

MARK WADE, VP OF OPERATIONS
J.B.N. TELEPHONE COMPANY, INC.
PO BOX 111
HOLTON, KS 66436
mark@havalandtelco.com

COLLEEN R. JAMISON
JAMES M. CAPLINGER, CHARTERED
823 SW 10TH AVE
TOPEKA, KS 66612-1618
COLLEEN@CAPLINGER.NET

ROBERT J. HACK, LEAD REGULATORY
COUNSEL
KANSAS CITY POWER & LIGHT
COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST
31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
ROB.HACK@KCPL.COM

RONALD A. KLOTE, DIRECTOR,
REGULATORY AFFAIRS
KANSAS CITY POWER & LIGHT
COMPANY
ONE KANSAS CITY PLACE
1200 MAIN, 19TH FLOOR
KANSAS CITY, MO 64105
ronald.klote@kcpl.com

TIM RUSH, DIR. REGULATORY AFFAIRS
KANSAS CITY POWER & LIGHT
COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST
31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
TIM.RUSH@KCPL.COM

ROGER W. STEINER, CORPORATE
COUNSEL
KANSAS CITY POWER & LIGHT
COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST
31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
roger.steiner@kcpl.com

ANTHONY WESTENKIRCHNER, SENIOR
PARALEGAL
KANSAS CITY POWER & LIGHT
COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST
31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
anthony.westenkirchner@kcpl.com

BRIAN G. FEDOTIN, DEPUTY GENERAL
COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
s.feather@kcc.ks.gov

MICHAEL NEELEY, LITIGATION
COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
m.neeley@kcc.ks.gov

JANET BUCHANAN, DIRECTOR-
REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF
ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
janet.buchanan@onegas.com

JUDY JENKINS, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF
ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
judy.jenkins@onegas.com

HARRY LEE, PRESIDENT/GENERAL
MANAGER
LAHARPE TELEPHONE COMPANY,
INC. D/B/A LAHARPE LONG DISTANCE
109 W 6TH ST
PO BOX 123
LA HARPE, KS 66751
harry.lee@laharpetel.com

DIANTHA STUTESMAN, Business
Manager, President and Partner
MADISON TELEPHONE COMPANY, INC.
117 NORTH THIRD
P O BOX 337
MADISON, KS 66860
mtn.diantha@gmail.com

MARK E. CAPLINGER
MARK E. CAPLINGER, P.A.
7936 SW INDIAN WOODS PL
TOPEKA, KS 66615-1421
mark@caplingerlaw.net

KATHY BILLINGER, CEO/GENERAL
MANAGER
PEOPLES TELECOMMUNICATIONS, LLC
208 N BROADWAY
PO BOX 450
LA CYGNE, KS 66040
KATHY@PEOPLESTELECOM.NET

JANET BATHURST, MANAGER
S&A TELEPHONE COMPANY, INC.
413 MAIN ST
PO BOX 68
ALLEN, KS 66833
jbathurst@satelephone.com

KENDALL S. MIKESELL, PRESIDENT
SOUTHERN KANSAS TELEPHONE
COMPANY, INC.
112 S LEE ST
PO BOX 800
CLEARWATER, KS 67026-0800
kendall.mikesell@sktcompanies.com

RANDY MAGNISON, EXEC VP & ASST
CEO
SOUTHERN PIONEER ELECTRIC
COMPANY
1850 W OKLAHOMA
PO BOX 430
ULYSSES, KS 67880-0430
rmagnison@pioneerelectric.coop

CHANTRY SCOTT, CFO, VP OF FINANCE
AND ACCOUNTING
SOUTHERN PIONEER ELECTRIC
COMPANY
1850 WEST OKLAHOMA
PO BOX 430
ULYSSES, KS 67880
CSCOTT@PIONEERELECTRIC.COOP

MIKE BREUER, PRESIDENT
SUBURBAN WATER CO.
P.O. BOX 588
BASEHOR, KS 66007-0588
MIKE@SUBURBANWATERINC.COM

MIKE MCEVERS
TEXAS-KANSAS-OKLAHOMA GAS, L.L.C.
PO BOX 1194
DALHART, TX 79022
MIKE@TKOGAS.COM

MARK M. GAILEY, PRESIDENT &
GENERAL MANAGER
TOTAH COMMUNICATIONS, INC.
101 MAIN ST
PO BOX 300
OCHELATA, OK 74051-0300
mmgailey@totelcsi.com

BENJAMIN FOSTER, PRESIDENT & CEO
TWIN VALLEY TELEPHONE, INC.
22 SPRUCE
PO BOX 395
MILTONVALE, KS 67466
ben.foster@tvtnet.net

JOHN R. IDOUX, DIRECTOR KANSAS
GOVERNMENTAL AFFAIRS
UNITED TELEPHONE CO. OF
KANSAS D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
john.idoux@centurylink.com

JOHN R. IDOUX, DIRECTOR KANSAS
GOVERNMENTAL AFFAIRS
UNITED TELEPHONE COMPANY OF
EASTERN KANSAS D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
john.idoux@centurylink.com

JOHN R. IDOUX, DIRECTOR KANSAS
GOVERNMENTAL AFFAIRS
UNITED TELEPHONE COMPANY OF
SOUTHCENTRAL
KANSAS D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
john.idoux@centurylink.com

JEFF WICK, PRESIDENT/GENERAL
MANAGER
WAMEGO TELECOMMUNICATIONS
COMPANY, INC.
1009 LINCOLN
PO BOX 25
WAMEGO, KS 66547-0025
jwick@wtcks.com

CATHRYN J. DINGES, SENIOR
CORPORATE COUNSEL
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
cathy.dinges@westarenergy.com

JEFFREY L. MARTIN, VICE PRESIDENT,
REGULATORY AFFAIRS
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
JEFF.MARTIN@WESTARENERGY.COM

LARRY WILKUS, DIRECTOR, RETAIL
RATES
WESTAR ENERGY, INC.
FLOOR #10
818 S KANSAS AVE
TOPEKA, KS 66601-0889
larry.wilkus@westarenergy.com

GREGORY REED, CEO
WHEAT STATE TELEPHONE COMPANY,
INC.
PO BOX 320
UDALL, KS 67146
greg.reed@ensignal.com

BRIAN BOISVERT, GENERAL MANAGER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
boisvert@wilsoncom.us

SCOTT GRAUER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
scott@wilsoncommunications.com



Della Smith
Administrative Specialist