

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

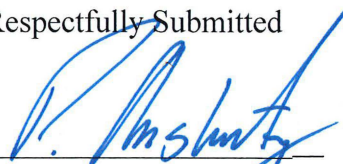
In the Matter of the Application of Kansas Gas)	
Service a division of ONE Gas, Inc., for Approval)	Docket No. 19-KGSG-088-TAR
by the Commission for a Gas System Reliability)	
Surcharge per K.S.A. 66-2201 through 66-2204.)	

NOTICE OF FILING OF STAFF'S REPORT & RECOMMENDATION

COMES NOW, the Staff of the Kansas Corporation Commission (Staff and Commission, respectively), and files its Report and Recommendation regarding Kansas Gas Service's, a Division of ONE Gas, Inc. (KGS), request for an amended tariff schedule, labeled the Gas System Reliability Surcharge (GSRS). This tariff is designed to allow for the adjustment of KGS' rates and charges to provide for the recovery of costs associated with eligible infrastructure system replacements. Staff has reviewed all testimony, exhibits, and discovery responses from KGS and recommends \$72,380 of the \$57,177,870 requested capital costs be excluded from recovery through the GSRS. Staff finds that the remaining \$57,105,490 of the capital expenditures requested for recovery KGS meets the eligibility requirements and recommend they be included in the GSRS surcharge. If approved, this filing increases residential customer's bills by \$0.25 monthly or \$3.00 annually. Staff is required to examine a GSRS filing and submit a Report and Recommendation to the Commission within 60 days regarding the appropriateness for GSRS recovery of the projects included and the proper calculation of the surcharge.

WHEREFORE, Staff submits it's Report and Recommendation for Commission review and consideration and for such other relief as the Commission deems just and proper.

Respectfully Submitted



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GOVERNOR JEFF COLYER, M.D.

SHARI FEIST ALBRECHT, CHAIR | JAY SCOTT EMLER, COMMISSIONER | DWIGHT D. KEEN, COMMISSIONER

REPORT AND RECOMMENDATION UTILITIES DIVISION

TO: Chair Shari Feist Albrecht
Commissioner Jay Scott Emler
Commissioner Dwight D. Keen

FROM: Brad Hutton, Auditor
Suzanne Gonzales, Public Service Administrator
Leo Haynos, Chief of Pipeline Safety & Energy Operations
Justin Grady, Chief of Accounting and Financial Analysis
Jeff McClanahan, Director of Utilities

DATE: October 23, 2018

SUBJECT: Docket No. 19-KGSG-088-TAR: In the Matter of the Application of Kansas Gas Service a Division of ONE Gas, Inc. for Approval by the Commission for a Gas System Reliability Surcharge per K.S.A. 66-2201 through 66-2204.

EXECUTIVE SUMMARY:

In Docket 19-KGSG-088-TAR, Kansas Gas Service (KGS) filed a request for an amended tariff schedule, labeled the Gas System Reliability Surcharge (GSRS). This tariff is designed to allow for the adjustment of KGS's rates and charges to provide for the recovery of costs associated with eligible infrastructure system replacements. Staff has reviewed all testimony, exhibits and discovery responses from KGS and recommends \$72,380 of the \$57,177,870 requested capital costs be excluded from recovery through the GSRS. Staff finds that the remaining \$57,105,490 of the capital expenditures requested for recovery by KGS meet the eligibility requirements and recommend they be included in the GSRS surcharge. The effect of this exclusion results in a decrease of \$7,374 from KGS's requested revenue requirement. Staff also made adjustments to include actual GSRS recoveries for months December 2017 through August 2018. The effect of these adjustments results in an increase of \$14,072 from KGS's requested revenue requirement. The net effect of Staff's recommended adjustments equate to an increase of \$6,698 from KGS's requested revenue requirement of \$5,251,239, for a revised revenue requirement of \$5,257,937. If approved, this filing increases residential customer bills by \$0.25 monthly or \$3 annually. The increase in this filing would bring the total GSRS charge to \$0.54 monthly or \$6.43 annually. Staff is required to examine this GSRS filing and submit a Report and Recommendation to the

Commission within 60 days regarding the appropriateness for GSRS recovery of the projects included and the proper calculation of the surcharge. The 60-day period ends October 23, 2018.

BACKGROUND:

In the subject Docket, KGS filed a request for a revised tariff schedule, labeled the GSRS. This tariff is designed to allow for the adjustment of KGS' rates and charges to provide for the recovery of \$57,105,490 of capital costs for eligible infrastructure system replacements. KGS requested a revenue requirement of \$5,251,239 under this tariff.

K.S.A. 66-2204 requires Staff to examine information from the utility and confirm that the underlying costs are in accordance with the statutory provisions of the Act. Staff is required to file a Report and Recommendation in this matter by October 23, 2018 (within 60 days of filing). The Commission is required to issue a Final Order on the Application within 120 days of receipt. In this case, the Final Order is due by December 22, 2018.

To make the determination of recommending a given project for inclusion in GSRS, it is Staff's practice to evaluate the project to determine if infrastructure replacements are required for compliance with pipeline safety regulations or if relocation/replacement projects were incurred due to other public works projects. To perform this evaluation, Staff must rely on the description of each project provided in the operator's Application or through responses to data requests.

History

The Gas Safety and Reliability Policy Act, K.S.A. 66-2001 through 66-2004, was enacted by the Kansas Legislature in July of 2006. The statutory provisions allow natural gas public utilities to recover costs for certain infrastructure projects through a monthly customer surcharge. These statutory provisions only apply to projects that entail the replacement of infrastructure or extend the useful life of existing infrastructure. The replacement projects are further limited to those projects that are required for compliance with pipeline safety regulations or for facility relocation projects caused by other public works projects, such as road improvement.

In its review of the Application, the Commission is required to confirm the included replacement projects meet the provisions of the Act. The Commission is also charged with the obligation of confirming the proposed surcharge has been properly calculated and is based solely on the projects included in the Application. As a first step in making this determination, Staff relies on two essential statutory provisions. Those provisions, with emphasis provided, are as follows:

K.S.A. 66-2202 (f)

"natural gas utility plant projects" may consist only of the following:

- (1) Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities;
- (2) main relining projects, service line insertion projects, joint encapsulation projects and other similar projects extending the

- useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; and
- (3) facility, relocations required due to construction or improvement of a highway, road, street, public way or other public work...provided that the costs related to such projects have not been reimbursed to the natural gas public utility.

K.S.A. 66-2203 (a)

...a natural gas public utility providing gas service may file a petition...to establish or change GSRS rate schedules...to provide for the recovery of costs for eligible infrastructure system replacements.

Kansas pipeline safety regulations are primarily adopted from federal pipeline safety regulations: 49 CFR Part 192, as adopted by K.A.R. 82-11-4. As stated in the scope of the federal code, the regulations prescribe the minimum safety requirements for pipeline facilities. When evaluating projects for the applicability of GSRS, the decision must rest on defining which portion of the project brings the system into compliance with safety regulations and which portion of a given project is being completed as a business decision to renew an aging infrastructure or improve operating efficiency. Often the utility's rationale for performing a replacement project is based on a blend of economic considerations with pipeline safety or relocation requirements.

ANALYSIS:

Pipeline Safety

KGS recommends the proposed revenue rate base of \$45,619,939 be included in the proposed surcharge. There are two groups of projects being submitted in this filing. Exhibits APC-1, APC-2, APC-3 and APC-4 are attached to the Direct Testimony of KGS witness, Antony Cellitti, and support the proposed capital costs. Exhibit APC-1 includes 121 projects comprised of safety related system improvements. Exhibit APC-2 consists of 127 government mandated relocation projects that have not been fully reimbursed to the natural gas utility. Exhibit APC-3 summarizes blanket work orders related to service line replacements and projects completed to address safety concerns and/or in conjunction with government projects.

Safety Related System Replacements

There are five categories of safety related projects included in APC-1. Each category is based upon a similar code citation(s). For the Safety Related System Replacement Projects, Staff reviewed the synopsis of work and pipeline code compliance citation provided by KGS for each identified project. Based upon the information given, Staff accepts the projects as eligible for GSRS recovery.

Government Mandated Relocation Projects

There are 127 government mandated relocation projects. Staff reviewed the synopsis of work and the cost associated with each project as provided by KGS. Based upon the information given, Staff accepts the projects as eligible for GSRS recovery.

Blanket Work Orders

Exhibit APC-3 identifies projects that have been identified as blanket service line projects and non-service line related blanket projects. KGS describes blanket work orders as work orders used to account for costs of projects that are of relatively small dollar amounts and are homogenous. Of the 703 service lines replaced, 157 were associated with third party excavator damages. In 43 cases, KGS was responsible for the third party damage because of providing inaccurate utility locates to the excavator. KGS states the inaccurate locates were due to bad maps, bad locates or no maps. To be eligible for GSRS recovery, an infrastructure replacement cost must enhance the integrity of the system or extend its useful life. Because the repair costs were incurred as the result of errors made by KGS or its contractors, Staff contends the costs do not meet GSRS eligibility requirements. Therefore, Staff recommends the total cost associated with the repair of KGS-responsible leaks of \$72,380 be removed from the proposed GSRS funding. After making the adjustment recommended by Staff, the total amount considered eligible for GSRS funding would be a total of \$45,547,559.

Accounting

Staff recommends approval of \$5,257,937 in incremental GSRS revenue to be collected by KGS via the monthly charge. This is a \$6,698 increase in requested revenue from KGS's Application. Staff's recommendation results in an overall increase in incremental GSRS revenue due to Staff recognizing actual GSRS recoveries for the months of July and August 2018. A list of actual recoveries for December 2017 through August 2018 and estimates for September through November 2018 can be found in Staff Exhibit 2. This adjustment alone results in an increase of \$14,072 in KGS's requested revenue requirement. The adjustment made to capital costs results in a decrease of \$7,374 in KGS's requested revenue requirement. These two adjustments result in a net increase of \$6,698 in KGS's requested revenue requirement. The Exhibits supporting Staff's overall revenue requirement calculation are attached to this report as Exhibits 1 through 6.

Staff performed an audit of KGS's Application to ensure that the revenue requirement calculation was conducted accurately and based solely on GSRS projects included in the Application. The individual findings of Staff's audit are listed below:

- Staff issued discovery to KGS regarding the work orders and general ledger entries that supported the projects included in the Application. These documents were reviewed and no errors were encountered during this audit.
- Staff sought information from KGS, both formally and informally, regarding each element of the revenue requirement as sponsored by KGS witness Lorna Eaton. This includes the calculations of depreciation expense, accumulated depreciation, accumulated deferred income taxes, etc. Staff has reviewed these calculations and encountered no errors beyond those discussed above.

RECOMMENDATION:

Staff recommends the Commission approve Staff's revised incremental GSRS amount of \$5,257,937 to be collected via the monthly charges listed in Staff Exhibit 6. Staff will ensure that any over or under collection of Commission approved GSRS revenues will be reflected in a true-up filing to be filed at the conclusion of KGS's current Rate Case.

Gas System Replacement Surcharge

Exhibit 1

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Summary	GSRS Projects - Docket No. 18- KGSG-093-TAR	New GSRS Safety & Govt. Relocation Projects	New GSRS Blanket Work Orders	Grand Total	Source
1	Original Cost	\$ 28,047,950	\$ 10,111,369	\$ 18,946,171	\$ 57,105,490	Schedule 3
2	Less: Accumulated Depreciation	\$ (1,143,032)	\$ (184,172)	\$ (287,938)	\$ (1,615,142)	Schedule 4
3	Net Plant in Service	\$ 26,904,917	\$ 9,927,197	\$ 18,658,234	\$ 55,490,348	
4	Less: Accumulated Deferred Income Taxes	\$ (6,125,468)	\$ (1,353,226)	\$ (2,453,214)	\$ (9,931,909)	Schedule 4
5	Net GSRS Rate Base	\$ 20,779,449	\$ 8,573,971	\$ 16,205,019	\$ 45,558,440	
6	Carrying Charge ⁽¹⁾	8.33%	8.33%	8.33%	8.33%	
7	Pre-Tax Required Return	\$ 1,730,949	\$ 714,220	\$ 1,349,894	\$ 3,795,064	Line 5 * Line 6
8	Depreciation Expense	\$ 731,342	\$ 178,957	\$ 542,920	\$ 1,453,219	Schedule 5
9	GSRS Revenue Requirement (Annual)				<u>\$ 5,248,283</u>	Line 7 + 8
10	Plus (Minus): Over-Recovered Balance from Docket No. 18-KGSG-093-TAR				<u>\$ (9,654)</u>	Schedule 2
11	Revised GSRS Annualized Revenue Requirement				\$ 5,257,937	Line 9 + 10

(1) Carrying Charge of 9.74% gross of tax was established in Docket 16-KGSG-491-RTS. A change in the federal income tax rate lowers the rate of return to 8.33%.

GSRS Over/Under Cumulative Recovery for 2018

Exhibit 2

(A)

Line No.		GSRS Recoveries
1	December 2017 Recoveries	\$237,325
2	January 2018 Recoveries	\$241,473
3	February 2018 Recoveries	\$240,923
4	March 2018 Recoveries	\$240,303
5	April 2018 Recoveries	\$240,041
6	May 2018 Recoveries	\$239,973
7	June 2018 Recoveries	\$238,622
	July 2018 Recoveries	\$238,013
	August 2018 Recoveries	\$231,050
8	Sept-Nov 2018 GSRS Projected Recoveries	\$715,908.04
9	<u>Total Cumulative GSRS Recoveries</u>	<u>\$2,863,632</u>
10	2018 GSRS Rev. Requirement	\$2,873,286
11	Total Amount Over (Under) Recovered through November 2018	<u><u>(\$9,654)</u></u>

Plant in Service

Exhibit 3

(A)			(B)	(C)	(D)	(E)	(F)
Line No.	Account	Account Title	GSRS Projects Docket No. 18- KGSG-093-TAR	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Less: Accumulated Depreciation	Net Plant
1	367	Mains	2,112,355			69,028	2,043,327
2	374.2	Rights of Way	-			-	-
3	376	Mains - Plastic	2,179,005	6,089,687		215,276	8,053,416
4	376.5	Mains - Metallic	1,417,904	3,486,041		83,031	4,820,914
5	376.9	Mains - Cathodic Protection	892,780	208,583	1,209,140	35,721	2,274,781
6	378	Meas. and reg. sta. equip. - general	210,398	4,787		8,769	206,416
7	379	Meas. and reg. sta. equip. - city gate	-			-	-
8	380	Services - Plastic	21,205,856	319,945	17,737,032	1,298,267	37,964,567
9	380.5	Services - Metallic	-	1,430		(96,493)	97,922
10	381	Meters	-			-	-
11	382	Meter installations	19,070	598		1,138	18,530
12	383	House Regulators	10,583	298		404	10,476
13	Total		\$ 28,047,950	\$ 10,111,369	\$ 18,946,171	\$ 1,615,142	\$ 55,490,348

Accumulated Depreciation and Accumulated Deferred Income Tax

Exhibit 4

Accumulated Depreciation

(A)			(B)	(C)	(D)	(E)
Account			GSRS Projects Docket No. 18- KGSG-093-TAR	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Total Accumulated Depreciation
Line No.	Account	Account				
1	367	Mains	69,028			\$ 69,028
2	374.2	Rights of Way				\$ -
3	376	Mains - Plastic	85,371	129,905		\$ 215,276
4	376.5	Mains - Metallic	33,145	49,886		\$ 83,031
5	376.9	Mains - Cathodic Protection	19,016	3,680	13,026	\$ 35,721
6	378	Meas. and reg. sta. equip. - general	8,649	120		\$ 8,769
7	379	Meas. and reg. sta. equip. - city gate				\$ -
8	380	Services - Plastic	1,005,716	2,982	289,568	\$ 1,298,267
9	380.5	Services - Metallic	(79,398)	(2,438)	(14,657)	\$ (96,493)
10	381	Meters				\$ -
11	382	Meter installations	1,110	28		\$ 1,138
12	383	House Regulators	395	9		\$ 404
13	Total		\$ 1,143,032	\$ 184,172	\$ 287,938	\$ 1,615,142

Accumulated Deferred Income Tax Liability

Line No.		Account	GSRS Projects Docket No. 18- KGSG-093-TAR	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Total ADIT
1	Total		\$ (6,125,468)	\$ (1,353,226)	\$ (2,453,214)	\$ (9,931,909)

Depreciation Expense

Exhibit 5

Depreciation Expense Safety and Government Relocation			Gross GSRs Additions (A)	Less: GSRs Retirements (B)	Net Depreciable GSRs Plant (C)(A+B)	Depreciation Rate (D)	Annualized Depreciation (E)
Act. No.							
1	367	Mains	-	-	-	1.85%	-
2	374.2	Rights of Way	-	-	-	1.38%	-
3	376	Mains - Plastic	6,089,687	205,062	5,884,625	2.26%	132,993
4	376.5	Mains - Metallic	3,486,041	771,696	2,714,346	1.67%	45,330
5	376.9	Mains - Cathodic Protection	208,583	-	208,583	1.67%	3,483
6	378	Meas. and reg. sta. equip. - general	4,787	675	4,112	2.34%	96
7	379	Meas. and reg. sta. equip. - city gate	-	-	-	1.93%	-
8	380	Services - Plastic	319,945	242,629	77,316	3.11%	2,405
9	380.5	Services - Metallic	1,430	150,257	(148,827)	3.61%	(5,373)
10	381	Meters	-	-	-	2.49%	-
11	382	Meter installations	598	-	598	3.02%	18
12	383	House Regulators	298	-	298	1.94%	6
13	Total		10,111,369	1,370,319	8,741,050		178,957

Depreciation Expense Depreciation Expense - Blanket Work Orders			Gross GSRs Additions (A)	Less: GSRs Retirements (B)	Net Depreciable GSRs Plant (C)(A+B)	Depreciation Rate (D)	Annualized Depreciation (E)
Act. No.							
14	367	Mains	-	-	-	1.85%	-
15	374.2	Rights of Way	-	-	-	1.38%	-
16	376	Mains - Plastic	-	-	-	2.26%	-
17	376.5	Mains - Metallic	-	-	-	1.67%	-
18	376.9	Mains - Cathodic Protection	1,209,140	-	1,209,140	1.67%	20,193
19	378	Meas. and reg. sta. equip. - general	-	-	-	2.34%	-
20	379	Meas. and reg. sta. equip. - city gate	-	-	-	1.93%	-
21	380	Services - Plastic	17,737,032	-	17,737,032	3.11%	551,622
22	380.5	Services - Metallic	-	800,403	(800,403)	3.61%	(28,895)
23	381	Meters	-	-	-	2.49%	-
24	382	Meter installations	-	-	-	3.02%	-
25	383	House Regulators	-	-	-	1.94%	-
26	Total		18,946,171	800,403	18,145,768		542,920

Depreciation Expense Projects Included in 18-KGSG-093-TAR			Gross GSRs Additions (A)	Less: GSRs Retirements (B)	Net Depreciable GSRs Plant (C)(A+B)	Depreciation Rate (D)	Annualized Depreciation (E)
Act. No.							
27	367	Mains	2,112,355	159,916	1,952,438	1.85%	36,120
28	374.2	Rights of Way	-	-	-	1.38%	-
29	376	Mains - Plastic	2,179,005	29,014	2,149,991	2.26%	48,590
30	376.5	Mains - Metallic	1,417,904	224,597	1,193,306	1.67%	19,928
31	376.9	Mains - Cathodic Protection	892,780	-	892,780	1.67%	14,909
32	378	Meas. and reg. sta. equip. - general	210,398	454	209,944	2.34%	4,913
33	379	Meas. and reg. sta. equip. - city gate	-	-	-	1.93%	-
34	380	Services - Plastic	21,205,856	-	21,205,856	3.11%	659,502
35	380.5	Services - Metallic	-	1,479,258	(1,479,258)	3.61%	(53,401)
36	381	Meters	-	-	-	2.49%	-
37	382	Meter installations	19,070	-	19,070	3.02%	576
38	383	House Regulators	10,583	-	10,583	1.94%	205
39	Total		28,047,950	1,893,240	26,154,709		731,342

40 Total Depreciation Expense

1,453,219

Development of GSRS Rate

Exhibit 6

Line No.	Customer Class (A)	Pro-Forma Revenue - Docket No. 16-KGSG-491- RTS (B)	% of Revenue Requirement Responsibility (C)	GSRS Revenue Requirement (Based upon ratio of pro- forma revenue to total revenue) (D)	Customers Per - 16- KGSG-491-RTS Settlement - Appendix B (E)	GSRS Annual Charge (F)	GSRS Monthly Charge (G)
1	Residential Sales RS	\$ 213,124,451	70.814%	3,723,349	579,541	\$ 6.42	\$ 0.54
2	General Sales Svc. Small	21,413,774	7.115%	374,105	36,849	\$ 10.15	\$ 0.85
3	General Sales Svc. Large	16,486,451	5.478%	288,023	11,905	\$ 24.19	\$ 2.02
4	General Sales Svc. Transport Eligible	2,589,120	0.860%	45,233	566	\$ 79.92	\$ 6.66
5	Small Generator Sales SGS	413,412	0.137%	7,222	649	\$ 11.13	\$ 0.93
6	Gas Irrigation Sales GIS	329,639	0.110%	5,759	225	\$ 25.60	\$ 2.13
7	Small Transportation STk	10,899,050	3.621%	190,410	3,357	\$ 56.72	\$ 4.73
8	Small Transportation STt	4,074,630	1.354%	71,185	1,120	\$ 63.56	\$ 5.30
9	Gas Irrigation Transportation GITt	1,631,731	0.542%	28,507	508	\$ 56.12	\$ 4.68
10	1) Large Volume Transportation LVTk #	13,157,202	4.372%	229,860	457	\$ 502.98	\$ 41.91 *
11	2) Large Volume Transportation LVT #	15,024,509	4.992%	262,483	142	\$ 1,848.47	\$ 154.04 *
12	Wholesale Transportation WT t #	1,578,180	0.524%	27,571	29	\$ 950.73	\$ 79.23
13	Sales Service for Resale SSR	98,864	0.033%	1,727	16	\$ 107.95	\$ 9.00
14	CNG	109,805	0.036%	1,918	3	\$ 639.44	\$ 53.29
15	Kansas Gas Supply D	33,418	0.011%	584	1	\$ 583.82	\$ 48.65

15	Total	\$ 300,964,236	100%	\$ 5,257,937
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16 1) Note: Residential Class Limited to annual increase of \$.40/month over the most recent GSRS filing.

	Annual Increase	Cumulative Rate
17 2018 GSRS Rate - Residential	\$ 0.29	\$ 0.29
18 2019 GSRS Rate - Residential	\$ 0.25	\$ 0.54
19 Total Residential Rate		\$ 0.54

20 * Average Rates - Specific Rates for LVTK and LVTT Shown Below

21 # Includes flex revenue.

1) LVTK Rate Development		Minimum MCF Usage	Maximum	Customer Numbers - 491 Settlement plus June 2018 Flex Customers	Monthly Charge	Annual Tier Revenue
Tiers		(a)	(b)	(c)	(d)	(e) (c*d*12)
1		-	10,000	189	9.60	\$ 21,773
2		10,001	20,000	110	22.25	\$ 29,370
3		20,001	40,000	67	42.00	\$ 33,768
4		40,001	Any	82	147.00	\$ 144,648
Pro-Forma LVTK Revenue					229,860	\$ 229,559

2) LVTT Rate Development		Minimum MCF Usage	Maximum	Customer Numbers - 491 Settlement plus June 2018 Flex Customers	Monthly Charge	Annual Tier Revenue
Tiers		(a)	(b)	(c)	(d)	(e) (c*d*12)
1		-	10,000	34	\$ 30.00	\$ 12,240
2		10,001	20,000	38	\$ 46.20	\$ 21,067
3		20,001	40,000	25	\$ 128.00	\$ 38,400
4		40,001	Any	45	\$ 352.65	\$ 190,431
Pro-Forma LVTT Revenue					262,483	\$ 262,138

CERTIFICATE OF SERVICE

19-KGSG-088-TAR

I, the undersigned, certify that a true and correct copy of the above and foregoing Notice of Filing of Staff's Report and Recommendation was served via electronic service this 24th day of October, 2018, to the following:

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