

**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.)

**REBUTTAL TESTIMONY
OF
JANET L. BUCHANAN
ON BEHALF OF KANSAS GAS SERVICE
A DIVISION OF ONE GAS, INC.**

July 22, 2024

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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 Janet Buchanan. My business address is 7421 W. 129th, Overland Park,
4 Kansas 66213.

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

6 A. I am the Director of Rates and Regulatory Reporting for Kansas Gas Service (“KGS”
7 or the “Company”), which is a division of ONE Gas, Inc., (“ONE Gas”).

8 **Q. Are you the same Janet Buchanan who submitted direct testimony in this**
9 **docket?**

10 A. Yes.

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

12 A. I address the following topics:

- 13 • The recommendation of Staff witness Ms. Andria Jackson related to the
14 revenues and costs associated with the Servicing and Administration
15 Agreements KGS entered into with Kansas Gas Service Securitization I,
16 L.L.C.;

- The recommendation of Citizens' Utility Ratepayer Board ("CURB") witness Ms. Andrea Crane concerning the treatment of revenues and expenses associated with KGS's collaboration with Oncourse Home Solutions;
- The recommendations of Staff witness Mr. Chad Unrein and of CURB witness Ms. Crane as it relates to the Company's proposed Annual Performance-based Ratemaking Adjustment ("APRA") mechanism; and,
- Information on KGS's efforts to address the energy burden as discussed by Staff witnesses Ms. Katie Figgs and Dr. Lana Ells and by CURB witness Mr. Josh Franz.

II. Revenues and Costs Associated with Servicing and Administration Agreements

Q. Does Staff make any recommendations related to KGS's treatment of revenues and expenses associated with activities required by the Servicing Agreement and Administration Agreement the Company entered into with Kansas Gas Service Securitization I, L.L.C.?

A. Yes. On pages 29 and 30 of her testimony, Ms. Jackson recommends that KGS establish a regulatory liability to track the revenues and the incremental costs incurred for performing the activities under the Servicing Agreement and Administration Agreement. Staff also recommends that KGS establish "tracking codes" to isolate the costs.

Q. Does KGS agree with Staff's recommendations related to the revenues and costs associated with providing services under the Servicing Agreement and Administration Agreement?

A. Yes. KGS will establish a cost center to isolate costs and revenues associated with providing service under the Agreements and will establish a regulatory liability.

1 **III. Treatment of Revenues and Expenses Related to Oncourse Home Solutions**
2 **Collaboration**

3 **Q. Does CURB make a recommendation concerning the treatment of revenue**
4 **associated with KGS's collaboration with Oncourse Home Solutions?**

5 A. Yes. On page 23 of her testimony, Ms. Crane recommends that net revenues
6 associated with KGS's collaboration with Oncourse Home Solutions be included in the
7 revenue requirement if Oncourse Home Solutions resumes marketing warranty
8 services to KGS customers.

9 **Q. Does KGS agree with CURB's recommendation?**

10 A. No. As noted by Ms. Crane, both the revenues and the costs associated with
11 Oncourse Home Solutions' marketing of warranty services to KGS customers are
12 excluded from the revenue requirement. CURB argues that customers should benefit
13 from the net revenues solely because Oncourse Home Solutions ("OHS") is able to
14 offer customers the option to learn about warranty services at the conclusion of calls
15 OHS answered on behalf of KGS. However, it must be recognized that the customer
16 is under no obligation to continue a call beyond what is necessary to conduct utility
17 related business. Because the expenses associated with the collaboration are
18 excluded from the revenue requirement, KGS customers are not burdened with
19 additional expense. The risk of recovery of these costs is the sole burden of KGS
20 shareholders. Therefore, the revenue should not be included in the revenue
21 requirement.

22 **Q. Are KGS customers receiving benefits today even though the offering of the**
23 **warranties in Kansas is paused?**

24 A. KGS's tariffs allow separate services to be combined on a customer's bill for their
25 convenience. Kansas has long allowed utilities to offer non-regulated services to

1 customers so long as the revenues and expenses are properly separated in the utility's
2 accounting records. Even though KGS isn't itself offering these warranties, customers
3 are still able to take advantage of these programs and simplified billings.

4 **IV. Annual Performance-based Rate Adjustment**

5 **Q. Do either Staff or CURB recommend approval of the Annual Performance-base**
6 **Rate Adjustment mechanism?**

7 A. No. Mr. Unrein and Ms. Crane each recommend that the proposed Annual
8 Performance-based Rate Adjustment ("APRA") mechanism be denied. Both provide
9 several reasons for objecting to the mechanism which will be addressed below.

10 **Q. What does Mr. Unrein identify as Staff's primary concern with the APRA**
11 **mechanism?**

12 A. On page 15 of his testimony, Mr. Unrein states that Staff's primary concern with broad
13 performance-based ratemaking mechanisms in general and KGS's proposal in
14 particular is Staff's belief that these ". . . mechanisms transfer financial risks from
15 shareholders to ratepayers for rising operations, maintenance and administrative
16 costs."¹ Staff contends that this shift in risk would occur through the reduction in
17 regulatory lag which otherwise provide an incentive for a utility to manage capital
18 expenditures and operations and maintenance expense.

19 **Q. Does KGS agree that the APRA mechanism will shift financial risk to its**
20 **customers?**

21 A. No. Staff suggests that the reduction in regulatory lag will encourage KGS to become
22 less than diligent in the management of the cost of providing safe, reliable and efficient
23 service to its customers. However, the Company will always be subject to regulatory
24 lag given the use of a historical test year in the APRA mechanism. To the extent that

¹ Direct Testimony of Chad Unrein, Docket No. 24-KGSG-610-RTS, page 15, lines 10-11.

1 KGS does not manage costs during a particular year, the Company will be subject to
2 lower income in that year with no opportunity to recover that revenue shortfall. KGS
3 will not be insulated from its management decisions since the APRA rate changes are
4 forward looking only. While Staff questions its efficacy, the incentive provided under
5 the APRA to capture a portion of earnings above the deadband is a strong motivator
6 to seek efficiency gains that does not exist in the current regulatory environment.

7 A previous Chairman of this Commission, Brian Moline, stated in a paper entitled
8 Monograph of the Kansas Corporation Commission,

9 . . . regulatory techniques and forms will change and adapt, as they
10 always have, to the dynamics of the business, social and political
11 climate. Regulatory techniques, like business techniques, are in a
12 constant state of transition. The policy question is . . . what type of
13 regulation is necessary and desirable at any given time.²
14

15 He explained that change has occurred as the Commission works to enforce the a
16 “balancing act”, which is the foundation for the bargain between public utilities and
17 regulators per their “regulatory compact” and is essential for effective rate regulation.³

18 Ms. Katie Figgs appears to agree with Mr. Moline’s assertions.

19 In her testimony at pages 13-14, Ms. Figgs states that finding the equilibrium
20 between customer and shareholder interests is the goal of the regulator. If this is the
21 case, then the Company believes a regulatory mechanism like the proposed APRA
22 provides the Commission with a mechanism to strike this balance. The APRA, like the
23 existing cost of gas rider (“COGR”), would sets rates so that the utility recovers no
24 more or no less than the reasonable, necessary and prudent costs of providing service
25 to customers plus its authorized rate of return on investment that is used to provide
26 service to customers. Clearly it produces that equilibrium between customer and
27 shareholder interests and results in the effective rate regulation referred to by

² Moline, Brian, Monograph of the Kansas Corporation Commission, preface to the monograph.

³ Id, page 9.

1 Chairman Moline. To argue, like Staff and CURB do in this case that the proposed
2 APRA mechanism, which allows KGS to recover its cost increases or to provide bill
3 credits to customers when there is a decrease in cost in a more timely manner,
4 somehow favors the utility over the customer, runs counter to the regulatory compact
5 the Commission recognizes.

6 **Q. In response to the prior question, you refer to the COGR. How is the COGR**
7 **relevant to the discussion of the APRA mechanism?**

8 A The COGR, and its electric utility counterpart, the retail energy adjustment clause
9 (“RECA”), have been in place for over 40 years. These Commission-approved rate
10 mechanisms allow gas and electric utilities to recover their actual prudent gas supply
11 and fuel costs in a timely manner. These rate mechanisms allow the utilities to recover
12 their actual prudent costs - no more or no less. The COGR and RECA comply with
13 the regulatory compact and meet the goal of effective regulation. As Chairman Moline
14 put it, they do not stack the deck in favor of either the utility or the customer. As pointed
15 out by the Kansas Legislature recently, traditional ratemaking is evolving. Alternative
16 ratemaking mechanisms, like the APRA proposed by KGS, which allow utilities to
17 recover their actual prudently incurred costs, as audited and approved by the
18 Commission, fully comply with the regulatory principles outlined in Ms. Figgs’
19 testimony. The APRA should not be dismissed because it provides KGS with the
20 opportunity to recover prudently incurred costs and investment in a timelier manner.
21 Instead, it should be judged based upon whether it will do a better job at balancing the
22 interests of customers and shareholders and create what Chairman Moline referred to
23 as the key to effective rate regulation.

24 **Q. Does KGS have other incentives in place to control its costs?**

1 A. KGS must manage costs in order to grow earnings. Earnings cannot grow unless
2 costs are managed effectively. KGS will not compromise the safety of its distribution
3 system in order to control costs. Additionally, the financial metric within the incentive
4 compensation plan provides all employees, including all levels of management, with
5 motivation to manage costs.⁴ These incentives will continue to be in place to discipline
6 the operations of KGS if the APRA mechanism is approved. Additionally, under the
7 APRA, the Company's capital expenditures and operations and maintenance expense
8 will all be under annual scrutiny which will serve as additional motivation for cost
9 containment.

10 **Q. What conclusions does KGS draw from Mr. Unrein's analysis of the KGS's and**
11 **other ONE Gas divisions' earned return on equity, which begins on page 34 of**
12 **his testimony, since the Company's last rate case filed in 2018?**

13 A. While Mr. Unrein's calculations of the return on equity ("ROE") earned by KGS in each
14 year differs from that presented by Mr. Mark Smith in his direct testimony, Staff's
15 analysis does show that KGS has not earned its allowed ROE in any year since its
16 rate case. Staff has made no assertions in this case that KGS was not managing its
17 costs prudently. Staff's analysis also shows that KGS's earned ROE is lower than that
18 achieved Oklahoma Natural Gas ("ONG") where a performance-based ratemaking
19 mechanism is in place.

20 Additionally, Mr. Unrein concludes that the analysis shows that the Commission's
21 current use of traditional regulatory mechanisms places KGS's earned ROE within the
22 range of those achieved by ONG and Texas Gas Service. It can also be stated that
23 Staff's analysis shows that the increases under the performance-based ratemaking

⁴ It should be noted that the cost controls that Staff suggests will occur through the implementation of regulatory lag are the same cost controls that allow the company to produce favorable financial results. Yet Staff recommends that the Commission uphold its precedential decision that incentive compensation, which is tied to financial metrics, for a portion of employees, be disallowed from the revenue requirement.

1 mechanism utilized by ONG has not led to drastic inefficiency with the loss of some
2 regulatory lag. Mr. Unrein finds that ONG's increase over the last five years have
3 averaged \$11.1 million per year whereas KGS has averaged \$9.7 million a year.⁵
4 Notably this conclusion can be drawn even though the ONG mechanism does not
5 contain performance metrics described (without any specific examples) by Staff.

6 **Q. On page 45 of his testimony, Mr. Unrein contends that under the APRA**
7 **mechanism KGS's only incentive for cost containment is the opportunity for**
8 **shareholders to receive a portion of the benefit of earnings in excess of the**
9 **deadband. Do you agree with this assessment?**

10 A. No. As mentioned previously, KGS must strive to grow earnings which can only be
11 done through effective management of costs. The financial metrics within the incentive
12 compensation plan also provide a strong incentive for cost management. Staff and
13 other parties will review the cost information provided by KGS each year and, as in
14 any review, can determine whether an investment or expense was imprudent. Further,
15 the deadband creates risk that not all costs will be recovered and provides an incentive
16 to manage expenses.

17 **Q. On page 49 of his testimony, Mr. Unrein states Staff is concerned that the**
18 **timeline contemplated under the APRA mechanism will not allow sufficient time**
19 **for Staff and other intervenors to conduct a thorough review of a filing. How**
20 **does KGS respond to this concern.**

21 A. Staff's analysis does not recognize that the APRA adopts findings from the rate case
22 that reduces the need for extensive discovery on issues that are typically the most
23 contentious and drive a great deal of discovery during a rate case. For example, the

⁵ Id., pages 38 – 41.

1 following items would all be determined in this rate case to be applied within APRA
2 filings made after the rate case:

- 3 • Return on equity
- 4 • Depreciation rates
- 5 • Weather normalization coefficients
- 6 • Averaging period for components of working capital
- 7 • Class cost of service
- 8 • Rate design
- 9 • Treatment of incentive compensation
- 10 • Treatment of meals and travel

11 The goal is to limit the amount of time that would be needed for review by resolving
12 the issues that generate the most discovery and review during a rate case. The need
13 for experts related to depreciation and cost of capital will be avoided along with their
14 associated cost. While the APRA may require review by more Staff members than a
15 GSRS filing, it should not require the staffing levels needed for a rate case filing in
16 order to verify calculations are consistent with the rate case order and review
17 expenditures. In recommending the timeline, KGS was attempting to balance the
18 Commission's need for review and the Company's need for timely recovery of costs.

19 **Q. Do you agree with Mr. Unrein's conclusion that continuing with the GSRS**
20 **mechanism, rather than implementing the APRA mechanism, is sufficient to**
21 **address the concerns KGS has raised about its ability to earn its allowed ROE?**

22 A. No. On page 56 of his testimony, Mr. Unrein states that the GSRS mechanism has
23 produced ROEs "in the range of ROE authorized by the Commission." However, by
24 Staff's own analysis, KGS's earned ROE has been well below the allowed ROE
25 assumed by Staff in all but one year.

1 Additionally, it should be noted that in KGS's most recent GSRS filing, the
2 Company's GSRS-eligible investment led to rates that exceeded the residential cap
3 which further limits the ability of KGS to earn its allowed ROE. KGS expects this to be
4 the case in the future if the GSRS mechanism is the only alternative regulatory tool
5 available to the Company.

6 **Q. Does Staff have any recommendations for the Commission if it decides to**
7 **approve the APRA mechanism?**

8 A. Yes. Mr. Unrein states that Staff agrees that the Cyber Security Tracker, Pension and
9 OPEB Tracker, and Ad Valorem Tax Surcharge would not be necessary. He also
10 points out that Mr. Adam Gatewood recommends a lower ROE of 9.0% if the APRA is
11 implemented. However, sufficient justification of the need for a lower ROE or the level
12 of that lower ROE is not provided by either Mr. Unrein or Mr. Gatewood. As
13 demonstrated above, similar risks are faced with or without the APRA mechanism in
14 place.

15 **Q. What issues are raised by CURB in relation to the APRA mechanism?**

16 A. Ms. Crane suggests that the APRA mechanism will shift risk to KGS customers and
17 that the performance metrics do not justify allowing shareholders a portion of earnings
18 above the deadband.

19 **Q. How do you respond to CURB's concern that financial risk is shifted from**
20 **shareholders to customers?**

21 A. Please see the discussion on the shifting of risk in response to the same concern
22 raised by Staff.

23 **Q. How do you respond to CURB's concerns about the performance metrics?**

24 A. I would point out that Ms. Crane misunderstands the purpose of the performance
25 metrics. These metrics were proposed as a means of ensuring efficiency gains are

1 not achieved at the expense of service quality. As when applied in the docket
2 considering the separation of ONE Gas from ONEOK, Inc. (and prior to that when
3 ONEOK, Inc. acquired the KGS assets) these metrics provided safeguards for
4 customers. Under the APRA, KGS does not receive an incentive payment for meeting
5 the metrics; rather the Company is penalized if it does not meet the metrics when
6 attempting to earn an ROE above the deadband. If the performance metrics are not
7 met, KGS shareholders' portion of earnings above the deadband is diminished.

8 **V. Energy Burden**

9 **Q. Do Staff and CURB address the energy burden issue?**

10 A. Yes. Several Staff and CURB witnesses touch on the energy burden issue. Ms. Figgs
11 addresses whether KGS has complied with the terms of the Settlement Agreement
12 approved by the Commission in Docket No. 22-KGSG-466-TAR. Dr. Ellis discusses
13 whether the proposed A/B rate design is helpful to address the burdens faced by
14 customers with low income. Finally, Mr. Frantz addresses the challenges faced by
15 customers with low income in relation to fees associated with disconnection and
16 reconnection activities as well as KGS's continued commitment to address the energy
17 burden faced by customers.

18 **Q. Does KGS agree with Ms. Figgs' conclusion that the Company has complied**
19 **with the Docket No. 22-KGSG-466-TAR Settlement Agreement provision related**
20 **to a potential solution to the energy burden and continued study of solutions to**
21 **aid customers with low income in paying utility bills?**

22 A. Yes. KGS has provided information on the potential of the A/B rate design to benefit
23 customers with low income, provided data which sheds some light on the extent of the
24 energy burden and has committed to further collaboration.

1 **Q. Dr. Ellis indicates that the A/B rate structure does not specifically benefit**
2 **customers with low income. Do you agree?**

3 A. While the A/B rate structure does not benefit only customers with low income, under
4 Dr. Ellis' analysis, it does benefit those customers with low income who have usage
5 that is either very low or very high. KGS witness Mr. Paul Raab will address this
6 further. Given the constraints for designing solutions for addressing the energy
7 burden, the A/B rate design is a workable solution that aids some customers.

8 **Q. You mention that there are constraints in designing solutions to the energy**
9 **burden. What constraints does KGS face?**

10 A. Current statutes, case law, and prior Commission decisions limit the ability of KGS to
11 design solutions for addressing the energy burden.

12 **Q. Please elaborate.**

13 A. In December 2003, the Commission opened Docket No. 04-GIMX-531-GIV ("531
14 Docket") following recommendations of Staff to open a general investigation into the
15 implementation of a low-income tariff. This recommendation was made in response
16 to a request by KGS to implement a Home Energy Low-Income Program Rider
17 ("HELPR") in its rate case filed in Docket No. 03-KGSG-602-RTS ("602 Docket").

18 In the 602 Docket, KGS had proposed a tariff that would decrease the Service
19 Charge and Delivery Charge for customers that qualified to receive support from the
20 Low Income Energy Assistance Program ("LIEAP"). Such qualifying customers would
21 continue to be responsible for the cost of the gas commodity consumed. Staff found
22 that this tariff proposal was consistent with what had been previously defined by the
23 Commission as a lifeline rate. In the Order Initiating Investigation in the 531 Docket,

1 the Commission notes that a lifeline rate had been defined, in Docket No. 134,584-U,
2 as a:

3 rate set below the cost of service so as to assist a certain group
4 of customers in meeting their essential energy needs and/or to
5 promote the general public interest. A lifeline rate is one made
6 available to a selected group of consumers, based not upon their
7 utility usage characteristics, but upon socioeconomic factors such
8 as age, income or handicap. The purpose of such a rate is to help
9 those consumers who for whatever reason, are unable to afford
10 the cost of their essential energy needs.⁶

11
12 The Order Initiating Investigation also notes that in Docket No. 134,584-U, the
13 Commission concluded that lifeline rates are unreasonably discriminatory and unduly
14 preferential.⁷ With knowledge of this historical background, Staff recommended that
15 the Commission open a general investigation in response to KGS's HELPR tariff
16 proposal, in order to revisit the 1982 conclusion. The Commission opened the 531
17 Docket to examine considerations not addressed in Docket No, 134,584-U.⁸

18 **Q. What did the Commission conclude in the 531 Docket?**

19 A. Following the submission of comments of parties to the 531 Docket, the Commission
20 determined that even with the examination of other considerations, such as the
21 reduction in bad debt expense, that low-income rates would be discriminatory. The
22 Commission concluded:

23 . . .that low-income assistance rates in the form of pure discounts
24 are impermissibly discriminatory and unduly preferential, and
25 that there is no basis to depart from the prior determinations of
26 the Commission in this regard.⁹
27

28 **Q. Has KGS participated in efforts to address the statutory requirements that limit**
29 **the ability of utilities and the Commission to address the energy burden?**

⁶ Order Initiating Investigation, Docket No. 04-GIMX-531-GIV, page 1.

⁷ Id., page 2.

⁸ Id., page 2.

⁹ Id., page 11.

1 A. Yes. KGS assisted CURB with the drafting of House Bill 2156 (discussed by Ms. Figgs
2 and in my direct testimony) and provided testimony on the legislation. The legislation
3 did not move out of the House Committee on Energy, Utilities, and
4 Telecommunications.

5 **Q. Without a statutory change, are tariff proposals to assist customers with low**
6 **incomes limited?**

7 A. Yes.

8 **Q. Mr. Frantz suggests that in considering the energy burden, KGS should adopt**
9 **his recommendation to maintain the disconnection and reconnection rates**
10 **implemented as a condition of KGS's participation in the Knock and Collect**
11 **Pilot. How do you respond?**

12 A. The rationale for maintaining KGS's prior disconnection and reconnection fees is more
13 fully detailed in the rebuttal testimony of KGS witness Ms. Eaton. KGS again reiterates
14 its commitment to work with CURB, Staff and other utilities to explore energy burden
15 solutions. KGS participated in the meeting CURB convened in June 2021 and assisted
16 with legislative efforts resulting from that meeting. KGS is committed to participating
17 in any further collaborative efforts convened by CURB or Staff. KGS is exploring
18 energy efficiency programs including programs specifically for customers with low
19 income. Additionally, ONE Gas has designated a point person to lead an exploration
20 means of solutions to assist customers with low incomes across all three divisions,
21 with special attention to the statutory limitations in Kansas. As mentioned in direct
22 testimony, KGS provides information on resources to assist with bill payment through
23 various avenues including through the contact center, website, social media, its
24 newsletter (The Pipeline), and through messages on customer bills. KGS also
25 provides energy savings tips on its website and through social media.

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

2 **A.** Yes, it does.

VERIFICATION

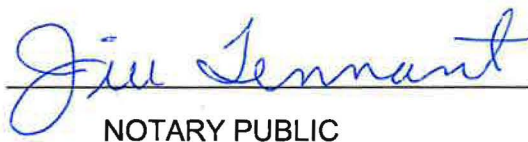
STATE OF KANSAS)
) ss.
COUNTY OF JOHNSON)

Janet L. Buchanan, being duly sworn upon her oath, deposes and states that she is the Director, Rates and Regulatory Reporting for Kansas Gas Service, a Division of ONE Gas, Inc.; that she has read and is familiar with the foregoing Rebuttal Testimony filed herewith; and that the statements made therein are true to the best of her knowledge, information, and belief.


Janet L. Buchanan

Subscribed and sworn to before me this 22 day of July 2024.




NOTARY PUBLIC

My appointment Expires:

June 21, 2026

CERTIFICATE OF SERVICE

I, Robert Elliott Vincent, hereby certify that a copy of the above and foregoing *Rebuttal Testimony* was served via electronic service this 22nd day of July, 2024, addressed to:

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

JEFF AUSTIN
AUSTIN LAW P.A.
7111 W. 151st ST.
SUITE 315
OVERLAND PARK, KS 66223
jeff@austinlawpa.com

JOSEPH R. ASTRAB, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Joseph.Astrab@ks.gov

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Todd.Love@ks.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
David.Nickel@ks.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Shonda.Rabb@ks.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Della.Smith@ks.gov

ALEX GOLDBERG, ATTORNEY
EVERSHEDS SUTHERLAND (US) LLP
1196 S MONROE STREET
DENVER, CO 80210
alexgoldberg@eversheds-sutherland.us

ABIGAIL EMERY, PARALEGAL & GRANT SPECIALIST
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Abigail.Emery@ks.gov

BRIAN G. FEDOTIN, GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Brian.Fedotin@ks.gov

CARLY MASENTHIN, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Carly.Masenthin@ks.gov

KYLER C. WINEINGER, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Kyler.Wineinger@ks.gov

JANET BUCHANAN, DIRECTOR OF RATES & REGULATORY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
janet.buchanan@onegas.com

LORNA EATON, MANAGER OF RATES AND REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
lorna.eaton@onegas.com

ROBERT E. VINCENT, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W. 129TH STREET
OVERLAND PARK, KS 66213
robert.vincent@onegas.com

DON KRATTENMAKER, Vice President
WOODRIVER ENERGY, LLC
633 17th STREET, STE. 1410
DENVER, CO 80202
don.krattenmaker@woodriverenergy.com

/s/ Robert Elliott Vincent
Robert Elliott Vincent KS Bar No. 26028
Managing Attorney
Kansas Gas Service
A Division of ONE Gas, Inc.
7421 West 129th Street
Overland Park, Kansas 66213-5957
Phone: (913) 319-8615
Fax: (913) 319-8622
Email: robert.vincent@onegas.com