

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

Before Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Annie Kuether

In the Matter of the Application of Kansas Gas)
Service, a Division of ONE Gas, Inc. for)
Approval of an Accounting Order to Track)
Expenses Associated with the Investigating,) Docket No. 17-KGSG-455-ACT
Testing, Monitoring, Remediating and Other)
Work Performed at the Manufactured Gas)
Plant Sites Managed by Kansas Gas Service.)

ORDER APPROVING UNANIMOUS SETTLEMENT AGREEMENT

This matter comes before the State Corporation Commission of the State of Kansas (“Commission”) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

BACKGROUND

1. On April 17, 2017, Kansas Gas Service, a division of ONE Gas, Inc. (“KGS”) filed an Application for Accounting Authority Order to track the accumulation, deferral and recovery of costs incurred after January 1, 2017, for required environmental work on twelve (12) manufactured gas plants and nearby sites (“MGP Costs”) that it manages.¹

2. On November 21, 2017, the Commission issued an Order Approving Unanimous Settlement Agreement issuing the Accounting Authority Order (“AAO”).² The AAO authorizes

¹ Application for Kansas Gas Service Accounting Order (Apr. 11, 2017) (KGS stated the environmental work consists of investigating, testing, monitoring and remediating and was required and being performed pursuant to: 1) a Consent Order with the State of Kansas Department of Health and Environment (“KDHE”), which was issued in KDHE Case No. 94-E-0172; and 2) Section II, A, paragraph 8(K) of the Stipulation and Agreement approved by the Commission in Docket No. 97-WSRG-486-MER, by Order dated October 15, 1997). KGS’s requested treatment and recovery of the MGP Costs was consistent with treatment approved by the Commission in Docket No. 185,507-U for Kansas Public Service Company for similar incurred costs. *Id.*

² Order Approving Unanimous Settlement Agreement (Nov. 21, 2017).

the recovery of the MGP Costs incurred after January 1, 2017, amortized over a 15-year period without inclusion in its Rate Base or accrued carrying charges, and capped the recoverable costs at \$15 million.³ The AAO specified that any requested recovery of these costs in a future rate case cannot result in KGS ratepayers paying more than 60% of the net present value of the environmental work costs incurred at the MGP Sites.⁴ The AAO also reserved KGS' ability to request an increase of the \$15 million AAO cap, while Commission Staff ("Staff") and the Citizen's Utility Ratepayer Board ("CURB") reserved the right to challenge any increase and/or argue for a different amortization period.⁵

3. KGS has subsequently twice sought recovery of its MGP costs. In Docket No. 18-KGSG-560-RTS, KGS requested recovery of approximately \$1.5 million to be amortized and recovered over 15 years. In Docket No. 24-KGSG-610-RTS, KGS requested recovery of a second round of MGP Costs of approximately \$13.5 million to be amortized and recovered over 15 years. Both requests were approved.⁶

4. On January 3, 2025, KGS filed an Application to Increase the Cap Placed on Accounting Authority Order requesting an increase of \$17 million to the current \$15 million cap for a total of \$32 million.⁷ The proposed \$17 million increase represents the currently identified expected MGP Costs by each site, totaling \$14,652,221.⁸ KGS also has incurred additional MGP Costs since August 2022 of \$2,350,378 (after insurance proceeds were applied).⁹ The \$14,652,221

³ *Id.* The effective result of this treatment and amortization period is a disallowance of 40% of these costs, meaning a 60/40 apportionment between ratepayers and KGS, respectively. *See id.*, p. 9. The AAO specified that the first rate case in which KGS seeks recovery of MGP Costs shall be amortized over a 15-year period, but that KGS may request a different amortization period in subsequent rate cases provided the amortization period "does not result in ratepayers paying more than the net present value of 60% of the MGP Costs." *Id.*, p. 5.

⁴ *Id.*, pp. 4-5.

⁵ *Id.*, pp. 5-6.

⁶ *See* Staff Report and Recommendation, pp. 3-4 (Apr. 24, 2025).

⁷ Application to Increase the Cap Placed on AAO (Jan. 3, 2025) ("Application").

⁸ Direct Testimony of Janet Buchanan, pp. 10-11, and Ex. JLB-7 attached to said testimony (Jan. 3, 2025).

⁹ *Id.*

of anticipated MGP Costs, and the incurred net MGP Costs of \$2,350,378 equals \$17,002,259, which has been rounded down to \$17 million for purposes of KGS' request.¹⁰ KGS only requests a \$17 million increase of the AAO cap and is not requesting modification of any other term of the AAO.¹¹

5. On April 24, 2025, Staff filed its Report and Recommendation ("Staff's R&R"), wherein Staff ultimately recommends approval of the requested AAO cap increase of \$17 million to \$32 million.¹² Staff concluded that the 15-year recovery timeframe results in an effective 40% disallowance of the MGP Costs, which comports with the AAO's mandate that KGS ratepayers pay no more than 60% of the net present value of the MGP Costs.¹³

6. In evaluating KGS' Application, Staff performed a net present value analysis of the proposed 15-year recovery period using KGS' most recent Weighted Average Cost of Capital from Docket No. 24-KGSG-610-RTS, which showed a 59%/41% sharing of the MGP Costs between ratepayers and shareholders, respectively.¹⁴ "Staff continues to believe that this sharing percentage, as well as the requirement that KGS credit all insurance proceeds as an offset to the regulatory asset balance, provides the appropriate incentive for KGS to manage these environmental projects prudently and to maximize any potential insurance recoveries to the benefit of both ratepayers and shareholders."¹⁵

7. On May 8, 2025, CURB filed its Response to Staff's Report and Recommendation, arguing that the Commission should also consider a cost recovery method that would result in a 50%/50% sharing of the MGP Costs between ratepayers and shareholders since KGS is requesting

¹⁰ *Id.*

¹¹ Application, p. 11.

¹² Staff's R&R, p. 5.

¹³ *Id.*, 2, 5.

¹⁴ *Id.*

¹⁵ *Id.*, p. 2.

to more than double the current AAO cap.¹⁶ CURB pointed to its stance when the AAO was considered that “KGS knew of the liability associated with the sites before it moved forward with acquiring ownership . . . and that these costs do not go towards the provision of natural gas service for present day customers.”¹⁷

8. On May 8, 2025, KGS responded to Staff’s R&R and CURB’s Response. KGS agreed with Staff’s R&R but disagreed with CURB’s proposed 50% split of cost sharing between ratepayers and shareholders.¹⁸ KGS pointed to the AAO approved treatment of the 60%/40% cost sharing split, and the approval of recovery of the \$15 million of MGP Costs in two prior dockets.¹⁹ Given the “lengthy” time span between when the MGP Costs were incurred and when the 15-year amortized recovery began, KGS argued, “the effective sharing is already at the 50% proposed by CURB.”²⁰

9. On May 30, 2025, KGS, CURB and Staff filed a Joint Motion to Approve Unanimous Settlement Agreement. The proposed Unanimous Settlement Agreement (“Settlement Agreement”) requests approval of the recommendations in Staff’s R&R including approving the requested \$17 million increase to the AAO cap and to leave all other provisions of the AAO and underlying October 12, 2017 Unanimous Settlement Agreement in place.²¹ Also, in addition to the provisions in the October 12, 2017 Unanimous Settlement Agreement remaining unchanged,

¹⁶ CURB’s Response to Staff’s Report and Recommendation, p. 3 (May 8, 2025). CURB’s concern was the “magnitude” of the \$17 million requested increase: “If the cost overruns are truly unavoidable in the course of performing environmental work, then the Commission should be mindful of dollar amounts being passed onto ratepayers in its consideration of cost-sharing, rather than just the percentage itself.” *Id.*, p. 5.

¹⁷ *Id.*, p. 3.

¹⁸ Response of Kansas Gas Service to Staff’s Report and Recommendation and Reply to CURB’s Response to Staff’s Report and Recommendation, pp. 2-3 (May 8, 2025).

¹⁹ *Id.*, p. 3; *see also*, ¶ 3 *supra*.

²⁰ *Id.*

²¹ Proposed Unanimous Settlement Agreement, p. 3 (May 30, 2025).

CURB would reserve its right “to address the sharing mechanism” in any future requests by KGS to increase the AAO cap.²²

LEGAL STANDARD AND ANALYSIS

10. Under K.S.A. 66-101, the Commission has “full power, authority and jurisdiction to supervise and control electric public utilities, as defined in K.S.A. 66-101a, doing business in Kansas...”²³ As a natural gas public utility, KGS is subject to Commission jurisdiction and is “required to furnish reasonably efficient and sufficient service and facilities for the use of any and all products or services rendered, furnished, supplied or produced by such natural gas public utility, to establish just and reasonable rates, charges and exactions and to make just and reasonable rules, classifications and regulations.”²⁴

11. Because the Commission “is empowered to do all things necessary and convenient for the exercise of such power, authority and jurisdiction,” and is not prohibited from considering proposals submitted by the parties, the Commission may consider a proposed settlement agreement.²⁵ Importantly, “the law favors compromise and settlement of disputes.”²⁶ Accordingly, the Commission may accept a “settlement agreement provided an independent finding is made, supported by substantial evidence in the record as a whole, (and) that the settlement will establish just and reasonable rates.”²⁷

²² *Id.* The proposed Settlement Agreement also contains routine “boilerplate” provisions for settlement agreements, including a request to waive the remaining portion of the procedural schedule and for the Commission to render a decision on the record. *Id.*

²³ K.S.A. 66-101a defines the definition of “electric public utility” to include any public utility defined in K.S.A. 66-104, which includes every corporation/company that owns, controls, operates or manages “the conveyance of oil and gas through pipelines in or through any part of the state...”. *See also*, K.S.A. 66-1,200 and K.S.A. 66-1,201.

²⁴ K.S.A. 66-1,202.

²⁵ K.S.A. 66-101; *see also*, *Farmland Indus., Inc. v. State Corp. Comm’n*, 24 Kan. App. 2d 172 (1997).

²⁶ *Krantz v. University of Kan.*, 271 Kan. 234, 241 (2001).

²⁷ *CURB v. State Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000) (quoting *Southwestern Bell Tel. Co. v. Kansas Corp. Comm’n*, 4 Kan.App.2d 44, 46, 602 P.2d 131 (1979), *rev. denied* 227 Kan. 927 (1980)).

12. After reviewing the record and the Settlement Agreement, the Commission determines it appropriate, pursuant to K.S.A. 77-537 and K.S.A. 77-524(d), for it to make a decision on the proposed Settlement Agreement based upon the written record submitted in this Docket and without the necessity of a hearing, because it would expedite the process without prejudicing the interests of any of the parties.

13. Pursuant to K.A.R. 82-1-230a, the proposed Settlement Agreement is considered a “unanimous settlement agreement.”²⁸ Therefore, there is no need to apply the traditional five-factor test when reviewing settlement agreements.²⁹ Instead, the Commission reviews the record to determine whether the proposed Settlement Agreement is: (1) supported by substantial competent evidence in the record as a whole; (2) will result in just and reasonable rates; and (3) is in the public interest.³⁰

14. Substantial competent evidence is that “which possesses something of substance and relevant consequence, and which furnishes a substantial basis of fact from which the issues tendered can reasonably be resolved.”³¹

²⁸ K.A.R. 82-1-230a(a)(2) states that a unanimous settlement agreement is one entered into by all parties or an agreement that is not opposed by any party that did not enter into the agreement.

²⁹ The traditional factors to guide the Commission for reviewing a settlement agreement are:

- (1) Was there an opportunity for the opposing parties to be heard on the reasons for opposition to the settlement agreement?
- (2) Is the settlement agreement supported by substantial competent evidence in the record as a whole?
- (3) Does the settlement agreement conform to applicable law?
- (4) Does the settlement agreement result in just and reasonable rates?
- (5) Are the results of the settlement agreement in the public interest?

In re Application of KC Power & Light Co. (Docket 14-KCPE-0420-TAR) (2014 WL 5426917, ¶ 16) (Oct. 23, 2014). However, the Commission has historically forgone this five-factor test when reviewing proposed unanimous settlement agreements. *See, e.g.,* Staff’s Post Hearing Brief, Docket No. 24-SPEE-415-TAR, p. 6 (Jun. 26, 2024) (citing *In re Application of KC Power & Light Co.*, Docket 15-KCPE-116-RTS (Sept. 10, 2015)); *see also*, Order Approving Contested Settlement Agreement, Docket No. 08-ATMG-280-RTS, ¶¶ 9-10. (May 12, 2008).

³⁰ Order on KCP&L’s Application for Rate Change, ¶ 15, Docket No. 15-KCPE-116-RTS (Sep. 10, 2015) (citing *Citizens’ Util. Ratepayer Bd. v. Kansas Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000), *rev. denied* March 20, 2001).

³¹ *CURB v. State Corp. Comm’n*, 28 Kan. App. 2d 313, at 316 (2000).

15. The Settlement Agreement is supported by substantial competent evidence as shown in the record as a whole. Here, the Commission has reviewed the entire record, which consists of KGS' Application, filed written direct testimony from three (3) KGS witnesses, Staff's R&R, CURB's Response, KGS' Reply, and filed written testimony regarding the proposed Settlement Agreement from the parties. Further, KGS provided documentation to the satisfaction of Staff and CURB "that break out the costs assessed to ratepayers over the course of the amortization period and a calculation of the sharing ratio between ratepayers and shareholders that evidence compliance with the 2017 Agreement."³²

16. The Settlement Agreement establishes just and reasonable rates. Justin T. Grady, on behalf of Staff, testified that while the Settlement Agreement does not affect current rates, the AAO will likely affect rates in the future and that Staff's recommended amortization period of 15 years "results in a reasonable sharing of those costs between ratepayers and shareholders."³³ Lorna M. Eaton, on behalf of KGS, also states the Settlement Agreement retains KGS' "incentive to efficiently and effectively manage investigative and remediation work and costs at the MGP sites and aggressively pursue those costs from insurance companies."³⁴

17. The Settlement Agreement is the public's interest. Mr. Grady testified that the Settlement Agreement "provides a formal and efficient resolution to a major policy issue that would have to be addressed in future KGS rate cases."³⁵ The proposed Settlement Agreement also remains in tact that 100% of insurance proceeds received by KGS relating to reimbursement of

³² Testimony in Support of Settlement Agreement of Josh Franz on behalf of CURB, pp. 7-8 (June 5, 2025) ("Franz Testimony"); *see* Testimony in Support of Settlement Agreement of Justin T. Grady on behalf of Staff, p. 4 (June 6, 2025) ("Grady Testimony").

³³ Grady Testimony, p. 5. Mr. Franz also notes that "with a 15-year amortization period, no specific split ratio has been agreed upon — the effective ratio is dependent (on KGS') cost of capital at any given time. However, with the consideration of lag between investment and recovery, the current projected ratio is nearly 50-50." Franz Testimony, p. 8.

³⁴ Settlement Testimony of Lorna M. Eaton on behalf of KGS, p. 8 (June 5, 2025).

³⁵ Grady Testimony, p. 5.

MGP Costs incurred will be “credited against the regulatory asset that contains the deferred MGP Costs” meaning that “only MGP Costs net of insurance recoveries will be recovered from ratepayers over 15 years.”³⁶

17. Having reviewed the record, and the facts stated and contained therein, the Commission finds the Settlement Agreement is supported by substantial competent evidence, establishes just and reasonable rates, and is in the public interest.³⁷ Therefore, the Commission finds the Settlement Agreement should be approved.

THEREFORE, THE COMMISSION ORDERS:

A. The Commission approves the Settlement Agreement in its entirety. The terms of the attached Settlement Agreement are incorporated into this Order.

B. The AAO cap is increased from \$15 million to \$32 million. All other terms and provisions of the October 12, 2017, Unanimous Settlement Agreement will remain in place. Further, in addition to the other reservation of rights of the parties contained in the October 12, 2017 Unanimous Settlement Agreement, CURB reserves the right to address the current cost-sharing mechanism in any future KGS filings requesting an increase to the AAO cap.

C. The parties have 15 days from the date of electronic service of this Order to petition for reconsideration.³⁸

³⁶ *Id.*, p. 6. Mr. Grady also states the Settlement Agreement retains annual reporting requirements to the Commission and avoids costly and time-consuming litigation of these issues, the result of which would likely encompass the terms of the proposed Settlement Agreement. *Id.*, pp. 5-6.

³⁷ See 77-526(c) (a final order must contain a concise and explicit statement of the facts of the record to support the findings).

³⁸ K.S.A. 66-118b; K.S.A. 77-529(a)(1).

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 07/10/2025



Celeste Chaney-Tucker
Executive Director

ARB

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)	
of an Accounting Order to Track Expenses)	
Associated with the Investigating, Testing,)	Docket No. 17-KGSG-455-ACT
Monitoring, Remediating and Other Environmental)	
Work Performed at the Manufactured Gas Plant)	
Sites Managed By Kansas Gas Service.)	

UNANIMOUS SETTLEMENT AGREEMENT

Kansas Gas Service, a division of ONE Gas, Inc. ("Kansas Gas Service"), the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission" respectively) and the Citizens Utility Ratepayer Board ("CURB"), collectively "Parties" agree as follows:

I. INTRODUCTION

1. On January 3, 2025, Kansas Gas Service filed for approval to increase the \$15 million cap on the Accounting Authority Order ("AAO") approved by the Kansas Corporation Commission ("Commission") on November 21, 2017, in this docket. The AAO authorizes the accumulation, deferral and recovery of costs incurred after January 1, 2017, associated with Kansas Gas Service's ongoing obligation to perform environmental investigating, testing, monitoring, remediating and other work on 12 specific manufactured gas facilities ("MGP Sites").

2. Kansas Gas Service requested the Commission for permission to increase the cap on the AAO from \$15 million to \$32 million, which represents the most updated cost estimate for environmental work that Kansas Gas Service is performing at the MGP Sites under the direction and supervision of the Kansas Department of Health and Environment ("KDHE"). Kansas Gas Service indicated that all other terms contained in the October 12, 2017, Unanimous Settlement Agreement with Staff and CURB would remain the same.

3. The AAO allows recovery of the deferred environmental costs over a 15-year period after being approved in a general rate case, without inclusion of those costs in rate base and without recovery of a return on the deferred costs. As pointed out in the Staff R&R, the absence of a return on these balances over such a long amortization period effectively results in a sharing of the environmental costs.

4. Staff's R&R was filed on April 25, 2025. Staff continues to support the recovery of the MGP environmental costs over a 15-year recovery period without the accumulation of a return or inclusion in rate base. Staff points out that this effectively results in a sharing of these costs (60% customers and 40% shareholders) and continues the Commission's policy that has existed since the Commission approved this rate treatment in the July 14, 1993, Order in the Kansas Public Service rate case, Docket No. 185,507-U ("185,507-U Docket"). Staff recommends the Commission approve Kansas Gas Service's request to increase the AAO cap for MGP environmental costs from \$15 million to \$32 million, with all of the other terms in the October 12, 2017, Unanimous Settlement Agreement remaining in place.

5. On May 8, 2025, CURB filed its response to Staff's R&R. CURB does not object to the increase in the cap, however, it recommends that the Commission change its policy to effectively change the sharing of the MGP environmental costs from 60%/40% to 50%/50%.

6. On May 8, 2025, Kansas Gas Service filed its response to Staff's R&R and its reply to CURB's response to Staff's R&R. Kansas Gas Service agrees with the overall recommendation included in Staff's R&R and requests that the Commission adopt Staff's recommendation. Kansas Gas Service does not agree with CURB's recommendation that the Commission change its policy to effectively change the cost sharing percentages.

7. Pursuant to the procedural schedule approved by the Commission in this matter, the

Joint Movants have conferred and have reached agreement on the Settlement attached to this Joint Motion. The Settlement is a unanimous settlement agreement as that term is defined by K.A.R. 82-1-230a in that all parties to this docket have approved the Settlement and the Settlement addresses all issues raised by the January 3, 2025, filing by Kansas Gas Service, which seeks approval to increase the \$15 million cap on the AAO approved by the Commission in this docket.

II. TERMS OF THE SETTLEMENT AGREEMENT

8. RECOMMEND APPROVAL. The Parties agree to recommend that the Commission find this Settlement to be in the public interest and that the terms set forth below should be adopted by the Commission. The Parties stipulate and agree as follows:

9. APPROVAL OF RECOMMENDATIONS CONTAINED IN STAFF'S R&R. The Parties agree that the Commission should approve the recommendations contained in Staff's R&R filed in this docket on April 24, 2025. Specifically, Staff recommended that the Commission approve the Kansas Gas Service request to increase the cap for MGP environmental costs from \$15 million to \$32 million and that all other terms of the October 12, 2017, Unanimous Settlement Agreement remain unchanged.

10. CURB'S RESERVATION OF RIGHTS. The Parties agree that in addition to the other reservation of rights contained in the October 12, 2017, Unanimous Settlement Agreement, which remain unchanged as a result of this Settlement, CURB reserves its right to address the sharing mechanism in any future filing where Kansas Gas Service seeks to increase the cap for MGP environmental costs under the AAO.

11. MISCELLANEOUS PROVISIONS.

a. This Settlement fully resolves issues specifically addressed in this Agreement. The terms contained in this Settlement constitute a fair and reasonable resolution

of the issues addressed herein.

b. The terms in this Settlement have resulted from extensive negotiations among the Parties and are interdependent. In the event the Commission does not approve and adopt the terms of this Settlement in total, any Party has the option to terminate this Settlement and, if so terminated, none of the Parties shall be bound, prejudiced, or in any way affected by any of the terms contained in this Settlement, unless otherwise provided herein. If this Settlement is terminated under this provision, then, to the extent practical, the Parties agree to proceed with track two of the procedural schedule approved by the Commission.

c. The Parties agree to waive the remaining portion of the procedural schedule in this docket and allow this Settlement to be reviewed and decided by the Commission on an administrative basis.

d. Unless (and only to the extent) otherwise specified in this Settlement, the Parties shall not be prejudiced, bound, or affected in any way by the terms of this Settlement: (1) in any future Commission or court proceeding; (2) in any proceeding currently pending under a separate docket; and/or (3) in this proceeding, if the Commission decides not to approve this Settlement in total or in any way conditions its approval of the same.

e. This Settlement does not prejudice or waive any Party's rights, positions, claims, assertions, or arguments in any proceeding in this docket, or any other proceedings before this Commission or in any court.

f. If the Commission approves this Settlement in its entirety and incorporates the same into its final order in this docket, the Parties intend to be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein, and will not appeal the Commission's order.

AGREED TO AND ACCEPTED this 30th day of May, 2025, by

/s/ James G. Flaherty

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CERTIFICATE OF SERVICE

17-KGSG-455-ACT

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 07/10/2025.

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