

**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) Docket No. 18-GIMX-248-GIV
Issue an Accounting Authority Order)
Requiring Certain Regulated Public)
Utilities to Defer Effects of Tax Reform)
to a Deferred Revenue Account)**

**STAFF TESTIMONY IN SUPPORT OF
JBN SETTLEMENT AGREEMENT**

PREPARED BY

JUSTIN T. GRADY

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

November 6, 2018

1 **Q. Please state your name and business address.**

2 A. My name is Justin T. Grady and my business address is 1500 Southwest
3 Arrowhead Road, Topeka, Kansas, 66604.

4

5 **Q. Are you the same Justin Grady that contributed to the Report and**
6 **Recommendation in this Docket on December 14, 2017?**

7 A. Yes.

8

9 **Q. What is the purpose of your testimony?**

10 A. I am testifying on behalf of the Staff of the Kansas Corporation Commission
11 (Staff and Commission, respectively) in support of the settlement of the issues
12 outlined in the Settlement Agreement (Agreement) between J.B.N. Telephone
13 Company, Inc. (JBN), Staff, and the Citizens' Utility Ratepayer Board (CURB)
14 (collectively, the Parties).¹

15 My testimony will explain why the Commission should approve the
16 Agreement because it is in the public interest. Specifically, I will:

- 17 • Provide background information about this Docket;
- 18 • Provide an overview and discussion of the Agreement;
- 19 • Discuss the standard of review used to guide the Commission in its
20 consideration of whether to accept the Agreement²; and
- 21 • Discuss the evidence in the record that supports the Agreement.

¹ *Joint Motion for Approval of Settlement Agreement Regarding J.B.N. Telephone Company, Inc.*,
Docket No. 18-GIMX-248-GIV (October 29, 2018).

² *Order Approving Contested Settlement Agreement*, Docket No. 08-ATMG-280-RTS, pp. 4-6 (May
12, 2008).

1

2 **Background Information**

3 **Q. Please provide a brief background of this Docket.**

4 A. The Tax Cuts and Jobs Act (TCJA) is a Congressional bill that amends the
5 Internal Revenue Code to reduce tax rates and modify policies, credits, and
6 deductions for individuals and businesses. The bill was initially passed in the
7 House of Representatives on November 16, 2017, and on December 2, 2017, the
8 Senate passed its version of the bill. While the House and Senate bills were in
9 reconciliation conference meetings, it became widely anticipated that tax reform
10 would be signed by the President before the first of the upcoming year.

11 Therefore, in anticipation of the TCJA being signed into law, on December
12 14, 2017, Staff filed a Motion to Open a General Investigation and Issue
13 Accounting Authority Order Regarding Federal Tax Reform (Staff's Motion).
14 Attached to Staff's Motion was a Report and Recommendation recommending the
15 Commission issue an Order addressing the following:

- 16 1) Opening a general investigation for the purposes of examining the
17 financial impact of anticipated federal income tax reform on regulated
18 public utilities operating in Kansas;
- 19 2) Requiring, through the use of an Accounting Authority Order (AAO),
20 certain regulated public utilities that are taxed at the corporate level to
21 track and accumulate in a deferred revenue account, with interest
22 compounded monthly at the most current Commission-approved customer
23 deposit interest rate, the reduction in their regulated cost of service that

1 would occur in the event that a new lower federal income tax rate is signed
2 into law. These deferrals should take effect at the same time as the new
3 federal corporate tax rate change and the calculations should be performed
4 using the cost of service data that were used to set the utilities' last
5 Commission-approved revenue requirement; and

6 3) Confirming that the Commission's intention regarding the AAO is to
7 preserve any potential tax benefits so that they may be evaluated in the
8 context of a comprehensive evaluation of the reasonableness of the
9 utilities' rates (or KUSF distributions), as well as notifying utilities that
10 this portion of their rates (or KUSF distributions) should be considered
11 interim subject to refund until the Commission has the opportunity to
12 review the reasonableness of the utilities' rates (or KUSF distributions) on
13 a comprehensive and case-by-case basis and confirming that the
14 Commission intends to capture the reduction in Accumulated Deferred
15 Income Tax (ADIT) balances that will occur in the event that a lower
16 corporate federal income tax rate takes effect, over time, in a manner that
17 comports with Internal Revenue Services (IRS) Tax Normalization Rules.

18 On December 22, 2017, the TCJA was signed into law, which, amongst other
19 changes, reduced the federal corporate income tax rate from 35% to 21%
20 beginning on January 1, 2018.³ Also, on December 22, 2017, CURB filed a
21 Petition to Intervene and a Response in Support of Staff's Motion.

³ *Tax Cuts and Jobs Act*, Public Law No. 115-97; Statute 131 Stat. 2054 (Dec. 22, 2017).

1 On January 2, 2018, and January 16, 2018, JBN, as part of the State
2 Independent Alliance, filed comments in response to Staff's R&R.

3 On January 18, 2018, the Commission issued its Order Opening General
4 Investigation and Issuing Accounting Authority Order Regarding Federal Tax
5 Reform.

6 On several occasions in the months following the Commission's Order, the
7 Parties met via teleconference to discuss the issues present in this case in an
8 attempt to reach agreement on the quantification of the financial impacts of the
9 new lower tax rate on JBN's operations and how the cost savings should be
10 passed on to the contributors of the KUSF. As a result of the discussions, the
11 Parties were able to reach an agreement.

12

13 **Terms of the Settlement Agreement**

14 **Q. Please discuss in detail the provisions of the Agreement.**

15 A. The provisions of the Agreement are as follows:

- 16 • As required by the Commission's January 18, 2018, Order in this
17 Docket, JBN has been accumulating in a deferred revenue account the
18 difference between: (1) the cost of service as approved by the
19 Commission in its most recent KUSF Docket, Docket No. 13-JBNT-
20 437-KSF (13-437 Docket); and (2) the cost of service that would have
21 resulted had the provision for federal income taxes been based upon the
22 corporate income tax rate approved in the Tax Cuts and Jobs Act

1 ("TCJA"), plus a 1.62% annual interest rate reflecting the current
2 Commission approved interest rate paid on customer deposits.

- 3 • JBN shall refund the above referenced regulatory liability to the
4 KUSF through a one-time reduction in payment from GVNW to JBN in
5 the amount of \$14,137 for October 2018, with the reduction occurring in
6 the Company's support received on or before December 1, 2018. This
7 one-time reduction in KUSF payment shall serve to release JBN from
8 any further obligation associated with the tax reform regulatory liability
9 recorded from January 1, 2018, through October 31, 2018. The one-time
10 payment amount was reduced from the annual deferral amount
11 calculated to reflect the partial year from January 1, 2018, through
12 October 31, 2018, and to reflect a compromise between the Parties. This
13 compromise recognizes the administrative cost savings and expediency
14 of JBN's Agreement to immediately reduce its KUSF support instead of
15 requiring a full KUSF audit proceeding to implement the reduction in
16 support.

- 17 • To reflect the ongoing reduction in federal taxes embedded in JBN's
18 KUSF support, JBN's annual KUSF support shall be reduced by \$28,275
19 annually beginning with the KUSF support for November 2018, paid on
20 or before January 1, 2019

- 1 • In the event that there are material changes in federal tax law that
2 affect JBN between now and its next KUSF determination proceeding,
3 Staff and CURB agree to work with JBN in good faith to review the
4 impact of the change in federal tax law on JBN's financial results. In the
5 event that the change in federal tax results in a material impact on JBN's
6 financial results, Staff and CURB agree to recommend to the
7 Commission extraordinary regulatory relief consistent with K.S.A. 66-
8 2008(e) to capture the impact of the change in federal tax liability. This
9 extraordinary regulatory relief may include the implementation of
10 deferral accounting through an Accounting Authority Order and/or the
11 implementation of a change in JBN's KUSF support outside of a full
12 KUSF determination proceeding.
- 13 • JBN will establish a regulatory liability to account for and capture
14 the impact of the TCJA on the utility's excess ADIT that exists as of
15 December 31, 2017, and will provide evidence of such to Staff upon
16 request.
- 17 • Joint Movants have agreed to defer any issues regarding the impact
18 of the TCJA on the utility's excess ADIT to JBN's next general rate
19 case or KUSF determination proceeding.
- 20 • Joint Movants also agree JBN will not start amortizing the above-
21 referenced excess ADIT until it is reflected in rates or KUSF support as
22 approved by the Commission in JBN's next general rate case or KUSF

1 determination proceeding. JBN is not bound by any particular date for a
2 future rate case or KUSF determination.

- 3 • Paragraphs eight through twelve contain typical language often found
4 in Settlements of this type preserving the rights of the Parties and the
5 Commission for future proceedings not involving JBN, or in the event
6 that the Settlement agreement in this Docket is not approved.

7
8 **The Commission's Standard of Review for Settlement Agreements**

9 **Q. Has the Commission previously used factors or standards to review a**
10 **settlement agreement?**

11 A. Yes. The Commission's Order in Docket No. 08-ATMG-280-RTS (08-280
12 Docket) discusses five factors, or standards, and multiple agreements have been
13 reviewed by the Commission using the five factors since that Order.⁴ These five
14 standards are as follows:

- 15 1. Whether there was an opportunity for the opposing party to be heard on
16 their reasons for opposition to the Agreement;
- 17 2. Whether the Agreement is supported by substantial competent evidence in
18 the record as a whole;
- 19 3. Whether the Agreement conforms to applicable law;
- 20 4. Whether the Agreement results in just and reasonable rates; and
- 21 5. Whether the results of the Agreement are in the public interest.

22 Each of these five factors is discussed individually below.

⁴ *Order Approving Contested Settlement Agreement*, 08-280 Docket, p. 5 (May 12, 2008).

1

2 **Support for the Settlement Agreement**

3 **Q. Please address whether each party had an opportunity to be heard on its**
4 **reasons for opposing the Agreement.**

5 A. The Agreement presented to the Commission is a unanimous agreement, as the
6 Parties either support or do not oppose approval of the Agreement. All parties
7 having an interest in JBN's tax savings plan participated in settlement discussions
8 and were able to reach an agreement that identifies a one-time amount for JBN to
9 distribute to the KUSF for the tax savings achieved from January 1, 2018, through
10 October 31, 2018, and requires JBN to reduce its ongoing KUSF support by the
11 full amount of tax savings as calculated in accordance with the Commission's
12 January 18, 2018 Order in this Docket. Therefore, this factor has been met as
13 each party has been represented, has had an opportunity to be heard, and agree to
14 the terms of the Agreement.

15 It should be noted that the Agreement limits its applicability to only JBN and
16 is not binding or precedential to the tax savings refund plans submitted by other
17 utilities. Furthermore, should any other party wish to be heard, it can file a
18 response to the Joint Motion.

19

20 **Q. Please address whether the Agreement is supported by substantial competent**
21 **evidence in the record as a whole.**

22 A. The Agreement is supported by substantial competent evidence in the record as a
23 whole. The record as a whole includes JBN's Application and direct testimony,

1 Staff's direct testimony, JBN's rebuttal testimony and a Commission Order filed
2 in support of the settlement amount resulting from JBN's last KUSF
3 determination proceeding, Docket No. 13-JBNT-437-KSF (13-437 Docket),
4 which the Parties agree is the basis of the recalculation of the KUSF draw.
5 Additionally, Staff is submitting pre-filed testimony in support of this Agreement.
6 These past and present filed positions constitute the body of evidence that the
7 Commission would rely on to make a determination of the issues presented if this
8 were to go to a fully-litigated evidentiary hearing. It is Staff's position that the
9 terms of this Agreement complies with all the instructions set forth in the Order
10 issued by the Commission in this Docket, is based on the record as a whole, and
11 are commensurate with what could be expected if the case were to be fully
12 litigated.

13

14 **Q. How was the one-time KUSF reduction amount of \$14,137 and the ongoing**
15 **KUSF reduction amount of \$28,275 arrived at the Parties?**

16 A. Staff quantified the impact of the new lower tax rates by taking the difference
17 between the cost of service approved by the Commission in the 13-437 Docket
18 and the cost of service that would have resulted had the provision for federal
19 income taxes been based upon the corporate income tax rate approved in the
20 TCJA. This calculation also included the impact of the change in Federal High
21 Cost Loop Support that would be expected at that time, as a result of the change
22 in federal income taxes. The result of that calculation, as presented in Appendix 1
23 attached to this testimony, resulted in an annual KUSF reduction in the amount of

1 \$28,275. This is the support for the calculation of the ongoing reduction in KUSF
2 support.

3 Regarding the one-time KUSF reduction amount of \$14,137, this amount
4 reflects a compromise between the parties and accounts for the proration of the
5 total annual cost of service savings identified above for a ten-month period
6 instead of twelve. For the period of January through October 2018, the prorated
7 amount of the annual reduction would amount to \$23,562. Therefore, the one-
8 time settlement amount of \$14,137 represents 60% of this prorated amount.
9 There is no specific determination in the Settlement that supports this calculation;
10 it is essentially a “black box settlement” amount that recognizes the time and cost
11 savings of JBN agreeing to a reduction of its KUSF support without a full cost of
12 service determination, as it would otherwise be entitled to under Kansas law. In
13 addition to taking eight months to complete, a full KUSF determination
14 proceeding can easily cost the KUSF fund in excess of \$100,000, so Staff views
15 this one-time KUSF reduction amount as reasonable.

16

17 **Q. Please address whether the Agreement conforms to applicable law.**

18 A. I am not an attorney. However, it is my understanding that the Agreement does
19 follow precedent for similar settlements in the past that have been executed in an
20 effort to conform to applicable laws. All attempts were made to ensure that this
21 Agreement conforms to applicable laws, including K.S.A 66-2008(e), and is
22 presented in a fashion to allow the Commission to properly approve the
23 Agreement.

1

2 **Q. Does the Agreement result in just and reasonable rates?**

3 A. The agreement does not affect JBN's tariff rates. Instead, the Agreement alters
4 the amount of JBN's KUSF distribution. Pursuant to K.S.A 66-2008(e), JBN's
5 KUSF support is required to be based on its embedded costs, revenue
6 requirements, investments and expenses. By revising JBN's KUSF distribution to
7 account for its new lower federal tax rate, this Agreement establishes a just and
8 reasonable KUSF distribution that is based on JBN's embedded costs, revenue
9 requirements, investments and expenses.

10 The agreed-upon reduction in KUSF is based upon the Commission-approved
11 KUSF distribution in the 13-437 Docket, which at the time of approval were just
12 and reasonable as they resulted in the proper balance between the Company's
13 desire to have a reasonable assurance that it would earn sufficient revenues and
14 cash flows to meet its financial obligations and the need to keep the KUSF
15 contributions as low as possible for customers, while providing reliable local
16 telephone service. However, with the passing of the TCJA, a subsequent revision
17 to the Commission-approved KUSF distribution must be made to reflect the lower
18 tax rate in order to ensure the KUSF distribution continues to be just and
19 reasonable as was intended by the Commission Order in the 13-437 Docket.
20 JBN's agreement to pass the savings resulting from the TCJA on to KUSF
21 contributors in this Agreement, without a full cost of service determination,
22 contributes to its KUSF distribution continuing to be just and reasonable.

23

1 **Q. Why is it reasonable to defer a decision on amortization of the excess**
2 **deferred taxes to JBN's next KUSF proceeding?**

3 A. As part of the Agreement, the Parties agree to defer many issues regarding the
4 amount of tax savings related to excess ADIT to JBN's next KUSF determination.
5 Until such time, JBN will establish a regulatory liability to account for and
6 capture the tax savings related to the excess deferred taxes. This regulatory
7 liability will not be amortized until the KUSF proceeding. This approach is
8 reasonable because it ensures that customers will continue to realize the benefit
9 associated with the excess deferred taxes as an offset to rate base. If ADIT is
10 reduced, rate base will increase, reflecting less of an ADIT rate base offset (lower
11 cost free capital). Therefore, until the excess deferred taxes are reflected in JBN's
12 KUSF determination case, customers will continue to receive the time value of
13 money associated with the excess deferred taxes today because they serve as an
14 offset to rate base.

15

16 **Q. Does Staff believe the results of the Agreement are in the public interest?**

17 A. Yes. There were multiple interests represented by the Parties involved in the
18 Agreement with CURB representing the interests of residential and small general
19 service ratepayers, JBN representing the interest of its management and
20 shareholders, and Staff attempting to balance each of those interests while
21 representing the interests of the public generally. The fact that these varied
22 interests were able to collaborate and present a unanimous resolution of the issues
23 discussed in this case strongly indicates the public interest standard has been met.

1 Generally speaking, the public interest is served when customers are protected
2 from unnecessarily high prices, discriminatory prices and/or unreliable service.
3 More specifically, it is Staff's opinion that the Agreement meets the public
4 interest because:

- 5 • It is in the public interest to pass back savings to KUSF contributors as
6 soon as possible, and this Agreement establishes a process and procedures
7 to accomplish that;
- 8 • Each of the Parties represented their respective interests by putting time,
9 thought, and analysis into deriving a tax savings process it found
10 reasonable; and
- 11 • If this Agreement is approved, the Parties would avoid the costly and
12 time-consuming process of a fully-litigated hearing. It is in the public
13 interest to avoid these costs if possible, and this Agreement accomplishes
14 this result.

15

16 **Q. Should the Commission accept the Agreement as a reasonable resolution of**
17 **the issues in this Docket?**

18 A. Yes, the Agreement represents a reasonable resolution of the issues in this
19 Docket, will result in a just and reasonable KUSF distribution, is in the public
20 interest, is supported by substantial competent evidence in the record, and falls
21 within the realm of reasonable debate and the zone of reasonableness.

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

23 A. Yes, thank you.

JBN TELEPHONE COMPANY, INC.
DOCKET NO. 18-GIMX-248-GIV
PRESENTATION OF REVENUE REQUIREMENT CHANGE FROM TAX REFORM
UTILIZING THE TEST YEAR ENDED DECEMBER 31, 2011

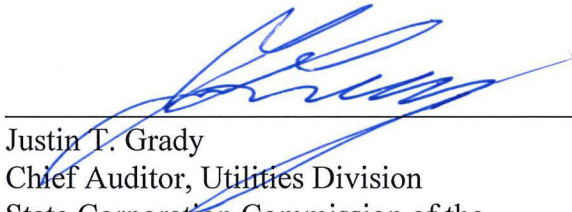
Line No.	Description	13-JBNT-437-KSF	RECALCULATED with TAX REFORM
		Total	Total
		Staff	Staff
		Adjusted Intrastate	Adjusted Intrastate

1	PROFORMA RATE BASE	\$1,799,985	\$1,804,157
2	STAFF RATE OF RETURN	<u>7.7973%</u>	<u>7.7973%</u>
3	OPERATING INCOME REQUIRED	140,350	140,676
4	TOTAL REVENUES (INCLUDING HIGH COST LOOP SUPPORT)	1,135,089	1,155,758
5	OPERATING FEDERAL INCOME TAXES	(135,141)	(79,459)
6	TOTAL OPERATING EXPENSES	1,350,503	1,407,622
7	PROFORMA OPERATING INCOME	<u>(215,414)</u>	<u>(251,864)</u>
8	NET PROFORMA REVENUE INCREASE / (DECREASE)	355,764	392,540
9	NET TO GROSS MULTIPLIER	<u>1.572205</u>	<u>1.352882</u>
10	GROSS PROFORMA REVENUE INCREASE / (DECREASE)	<u><u>\$559,334</u></u>	<u><u>\$531,060</u></u>
11	CHANGE IN REVENUE REQUIREMENT		<u><u>(\$28,275)</u></u>

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

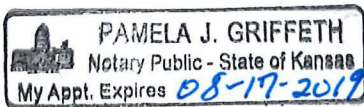
VERIFICATION

Justin T. Grady, being duly sworn upon his oath deposes and says that he is the Chief Auditor for the State Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Staff Testimony in Support of JBN Settlement Agreement* and that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Justin T. Grady
Chief Auditor, Utilities Division
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 6th day of November, 2018.





Notary Public

My Appointment Expires: August 17, 2019

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff Testimony in Support of JBN Settlement Agreement was served by electronic service on this 6th day of November, 2018, to the following:

MONTE PRICE
AMARILLO NATURAL GAS COMPANY
2915 I-40 WEST
AMARILLO, TX 79109
Fax: 806-352-3721
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
Fax: 785-242-1279
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
Fax: 402-829-2227
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

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

GLENDA CAFER, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
Fax: 785-233-3040
glenda@caferlaw.com

TERRI PEMBERTON, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
Fax: 785-233-3040
terri@caferlaw.com

THOMAS J. CONNORS, ATTORNEY AT LAW
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
tj.connors@curb.kansas.gov

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.nickel@curb.kansas.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
s.rabb@curb.kansas.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.smith@curb.kansas.gov

BRENT CUNNINGHAM, VICE PRESIDENT & GENERAL
MANAGER
CUNNINGHAM TELEPHONE COMPANY, INC.
220 W MAIN
PO BOX 108
GLEN ELDER, KS 67446
Fax: 785-545-3277
brent@ctctelephony.tv

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
EMBARQ MISSOURI
D/B/A CENTURYLINK
100 CENTURYLINK DR
MONROE, LA 71203
john.idoux@centurylink.com

ANGELA CLOVEN, PLANNING AND REG SPECIALIST
EMPIRE DISTRICT ELECTRIC COMPANY
PO BOX 127
602 S JOPLIN AVENUE
JOPLIN, MO 64802-0127
Fax: 417-625-5169
angela.cloven@libertyutilities.com

CHRIS KRYGIER, DIRECTOR, RATES AND REGULATORY
AFFAIRS (CENTRAL REGION)
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Fax: 417-625-5169
chris.krygier@libertyutilities.com

CHARLOTTE NORTH, RATES SUPERVISOR
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Fax: 417-625-5169
charlotte.north@libertyutilities.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

MARK DOTY
GLEASON & DOTY CHTD
401 S MAIN ST STE 10
PO BOX 490
OTTAWA, KS 66067-0490
Fax: 785-842-6800
doty.mark@gmail.com

THOMAS E. GLEASON, JR., ATTORNEY
GLEASON & DOTY CHTD
PO BOX 6
LAWRENCE, KS 66049-0006
Fax: 785-856-6800
gleason@sunflower.com

MICHAEL J. MURPHY, PRESIDENT & MANAGER
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
Fax: 785-637-5590
mmurphy@gorhamtel.com

TONYA M MURPHY, SEC/TREA.
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
Fax: 785-637-5590
tmurphy@gorhamtel.com

ROBERT A. KOCH, PRESIDENT/GEN MGR
H&B COMMUNICATIONS, INC.
108 N MAIN
PO BOX 108
HOLYROOD, KS 67450
Fax: 785-252-3229
robkoch@hbcomm.net

RICHARD BALDWIN, PRESIDENT
HOME TELEPHONE COMPANY, INC.
211 S MAIN ST
BOX 8
GALVA, KS 67443
Fax: 620-654-3122
rbaldwin@hci-ks.com

MARK WADE, VP OF OPERATIONS
J.B.N. TELEPHONE COMPANY, INC.
PO BOX 111
HOLTON, KS 66436
Fax: 785-866-4121
mark@haviandtelco.com

COLLEEN R. JAMISON
JAMES M. CAPLINGER, CHARTERED
823 SW 10TH AVE
TOPEKA, KS 66612-1618
Fax: 785-232-0724
colleen@caplinger.net

ROBERT J. HACK, LEAD REGULATORY COUNSEL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
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
Fax: 816-556-2110
ronald.klote@kcpl.com

TIM RUSH, DIR. REGULATORY AFFAIRS
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2110
tim.rush@kcpl.com

ROGER W. STEINER, CORPORATE COUNSEL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
roger.steiner@kcpl.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

ANTHONY WESTENKIRCHNER, SENIOR PARALEGAL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
anthony.westenkirchner@kcpl.com

BRIAN G. FEDOTIN, DEPUTY GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
b.fedotin@kcc.ks.gov

MICHAEL NEELEY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3167
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
Fax: 913-319-8622
janet.buchanan@onegas.com

JUDY JENKINS HITCHY, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
Fax: 913-319-8622
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@peopletelecom.net

JANET BATHURST, GENERAL MANAGER
S&A TELEPHONE COMPANY, INC.
413 MAIN ST
PO BOX 68
ALLEN, KS 66833
Fax: 620-528-3226
jbathurst@satelephone.com

KENDALL S. MIKESELL, PRESIDENT
SOUTHERN KANSAS TELEPHONE COMPANY, INC.
112 S LEE ST
PO BOX 800
CLEARWATER, KS 67026-0800
Fax: 620-584-2268
kendall.mikesell@sktcompanies.com

RANDY MAGNISON, EXEC VP & ASST CEO
SOUTHERN PIONEER ELECTRIC COMPANY
1850 W OKLAHOMA
PO BOX 403
ULYSSES, KS 67880-0430
Fax: 620-356-4306
rmagnison@pioneerelectric.coop

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

CHANTRY SCOTT, CFO, VP OF FINANCE AND
ACCOUNTING
SOUTHERN PIONEER ELECTRIC COMPANY
1850 WEST OKLAHOMA
PO BOX 403
ULYSSES, KS 67880
Fax: 620-356-4306
cscott@pioneerelectric.coop

MIKE MCEVERS
TEXAS-KANSAS-OKLAHOMA GAS, L.L.C.
PO BOX 1194
DALHART, TX 79022
Fax: 806-244-4211
tkogas@yahoo.com

BENJAMIN FOSTER, PRESIDENT & CEO
TWIN VALLEY TELEPHONE, INC.
22 SPRUCE
PO BOX 395
MILTONVALE, KS 67466
Fax: 785-427-2216
ben.foster@tvttinc.net

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE COMPANY OF EASTERN KANSAS
D/B/A CENTURYLINK
100 CENTURYLINK DR
MONROE, LA 71203
john.idoux@centurylink.com

JEFF WICK, PRESIDENT/GENERAL MANAGER
WAMEGO TELECOMMUNICATIONS COMPANY, INC.
1009 LINCOLN
PO BOX 25
WAMEGO, KS 66547-0025
Fax: 785-456-9903
jwick@wtcks.com

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

MIKE BREUER, PRESIDENT
SUBURBAN WATER CO.
P.O. BOX 588
BASEHOR, KS 66007-0588
Fax: 913-724-1505
mike@suburbanwaterinc.com

MARK M. GAILEY, PRESIDENT & GENERAL MANAGER
TOTAH COMMUNICATIONS, INC.
101 MAIN ST
PO BOX 300
OCHELATA, OK 74051-0300
Fax: 918-535-2701
mmgailey@totelcsi.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE CO. OF KANSAS
D/B/A CENTURYLINK
100 CENTURYLINK DR
MONROE, LA 71203
Fax: 913-345-6756
john.idoux@centurylink.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE COMPANY OF SOUTHCENTRAL
KANSAS
D/B/A CENTURYLINK
100 CENTURYLINK DR
MONROE, LA 71203
john.idoux@centurylink.com

CATHRYN J. DINGES, CORPORATE COUNSEL
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
Fax: 785-575-8136
cathy.dinges@westarenergy.com

GREGORY REED, CEO
WHEAT STATE TELEPHONE COMPANY, INC.
D/B/A WHEAT STATE TECHNOLOGIES, WST
PO BOX 320
UDALL, KS 67146
Fax: 620-782-3302
greg.reed@ensignal.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

BRIAN BOISVERT, GENERAL MANAGER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
Fax: 785-658-3344
brian@wilsoncommunications.co

SCOTT GRAUER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
Fax: 785-658-3344
scott@wilsoncommunications.co



Pamela Griffeth
Administrative Specialist