

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

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

In the Matter of Kansas Gas Service, a)
Division of ONE Gas, Inc.'s Ad Valorem Filing)
in Compliance with the Commission's July 14,) Docket No. 25-KGSG-226-TAR
2004, Order in Docket No. 04-KGSG-1099-)
TAR)

ORDER APPROVING AD VALOREM TAX SURCHARGE RIDER

The above-captioned matter comes before the State Corporation Commission of the State of Kansas ("Commission") for consideration and determination. Having examined its files and records, the Commission finds and concludes:

I. BACKGROUND

1. On November 27, 2024, Kansas Gas Service, a Division of ONE Gas, Inc. ("Kansas Gas Service" or "KGS") submitted its annual Ad Valorem Tax Surcharge Rider ("ATSR") calculation for calendar year 2025 pursuant to the Commission's July 14, 2004, Order issued in Docket No. 04-KGSG-1099-TAR ("the 04-1099 Order") and K.S.A. 66-117(f).¹ KGS's application reported a total recoverable amount of ad valorem tax assessments of \$12,176,485 and therefore requested an updated surcharge of \$0.1420/Mcf.²

2. On December 10, 2024, KGS submitted an amended annual ATSR application to reflect remaining known assessments and actual recoveries for November 2024 as well as actual 2024 property tax expense totals for 47 counties, all of which were estimated amounts in KGS's

¹ Application of Kansas Gas Service, Annual Ad Valorem Filing, Docket No. 25-KGSG-226-TAR (Nov. 27, 2024).

² *Id.*

original application.³ KGS's amended application reported a total recoverable amount of ad valorem tax assessments of \$13,486,967 and therefore requested an updated surcharge of \$0.1572/Mcf.⁴ KGS's amended application proposed that the ATSR surcharge be reflected on its customers' bills beginning with January 2025 cycle 1 billings.⁵

3. At the time the amended application was filed, the 2024 property tax expense totals for Republic, Wyandotte, and Grant counties were still not available. On December 11, 2024, KGS provided Commission Staff ("Staff") with the 2024 property tax statements for Republic, Wyandotte, and Grant counties. Staff then incorporated the actual 2024 property tax expense totals for those counties into the ad valorem surcharge calculation.

4. On December 12, 2024, Staff submitted its Report and Recommendation ("R&R"), attached hereto and incorporated by reference.⁶ Based on its review of KGS's amended application and including the incorporation of the actual 2024 property tax expense totals for Republic, Wyandotte, and Grant counties, Staff's R&R ultimately recommends that the Commission approve a revised updated Ad Valorem Tax Surcharge Rider of \$0.1565/Mcf, which translates into a decrease of approximately \$0.20 per month for KGS's residential customers, subject to conditions outlined in the order section below.

II. LEGAL STANDARDS

5. K.S.A. 66-117(f) grants the Commission the authority to review ad valorem tariffs.

6. Whenever a natural gas public utility files tariffs reflecting a surcharge on the utility's bills for utility service designed to collect the annual increase in expense charged on its

³ Revised Application of Kansas Gas Service, Annual Ad Valorem Filing, Docket No. 25-KGSG-226-TAR (Dec. 10, 2024) ("Amended Application").

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

books and records for ad valorem taxes, such utility shall report annually to the state corporation commission the changes in expense charged for ad valorem taxes.⁷

7. The Commission shall approve an updated ad valorem tariff within 30 days of filing, upon a showing the surcharge is applied to bills in a reasonable manner and is calculated to substantially collect the increase in ad valorem tax expense charged on the books and records of the utility, or reduce any existing surcharge based upon a decrease in ad valorem tax expense incurred on the books and records of the utility.⁸

8. Any over or under collection of the actual ad valorem tax increase charged to expense on the books of the utility shall be either credited or collected through the surcharge in subsequent periods.⁹

III. ANALYSIS

9. Staff reviewed KGS's ad valorem tax statements and the records supporting KGS's recovery of revenue associated with the 2025 ATSR.¹⁰ As a result of this review, Staff confirmed that KGS's ATSR was properly calculated to substantially collect the increase in ad valorem tax expenses charged on the books and records of KGS when compared to the amount currently embedded in KGS's base rates.¹¹

10. Staff determined that the reported ad valorem tax assessments amount of \$13,423,010 and the updated surcharge of \$0.1565/Mcf translates into a bill decrease of approximately \$0.20 per month for residential customers.¹² Staff explained that KGS's 2025 ATSR will result in a decrease to its residential customers' bills because the proposed 2025 ATSR

⁷ See K.S.A. 66-117(f).

⁸ *Id.*

⁹ *Id.*

¹⁰ Staff's R&R, p. 3.

¹¹ *Id.*

¹² *Id.* at p. 1.

represents a decrease from the 2024 ATSR currently in effect.¹³ KGS's proposed 2025 ATSR will be in effect for calendar year 2025 beginning in January and is in addition to the ad valorem tax that was included in KGS's base rates during the calendar year 2024.¹⁴

IV. FINDINGS AND CONCLUSIONS

11. Upon review of Staff's R&R and the record as a whole, the Commission finds that the ATSR calculated by KGS and reviewed by Staff satisfies the requirements of K.S.A. 66-117(f) because the surcharge is to be applied to bills in a reasonable manner and serves to substantially collect the ad valorem tax expense charged on the books of KGS during the year 2024.

12. The Commission concludes that KGS's request to update its ATSR should be approved. The Commission concludes that KGS shall be permitted to recover its current year ad valorem tax assessments amount of \$13,423,010 via the implementation of an updated surcharge of \$0.1565/Mcf, subject to the conditions contained within Staff's R&R and as detailed in paragraph 4 of this Order.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. Kansas Gas Service's request for approval of its 2025 Ad Valorem Tax Surcharge Rider is granted.

B. KGS shall be permitted to recover revenues necessary to account for the ad valorem tax expense via a surcharge in the amount of \$0.1565/Mcf, which translates into a bill decrease of approximately \$0.20 per month for residential customers, subject to the following conditions outlined by Staff in its R&R:

¹³ See *Id.* at fn. 3 ("The current Ad Valorem tax surcharge of \$0.1896/Mcf was approved in Docket No. 24-KGSG-416-TAR. See the Order Approving Ad Valorem Tax Surcharge Rider of Kansas Gas Service issued in that Docket on December 28, 2023").

¹⁴ *Id.*

- a. KGS shall file an updated tariff with the Commission reflecting the revised surcharge before implementing the surcharge;
- b. Staff will ensure that the annual true-up of amounts collected versus the actual amount of increase or reduction in the ad valorem taxes will be reflected in the subsequent year ad valorem surcharge calculation; and
- c. Pursuant to K.S.A. 66-117(f), Kansas Gas Service shall file its ad valorem tax surcharge annual true-up in December of each calendar year.

C. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).¹⁵

BY THE COMMISSION IT IS SO ORDERED.

French, Chair; Keen, Commissioner; Kuether, Commissioner

Dated: 12/19/2024



Lynn M. Retz
Executive Director

CRM/MKH

¹⁵ K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

**REPORT AND RECOMMENDATION
UTILITIES DIVISION**

TO: Andrew J. French, Chairperson
Dwight D. Keen, Commissioner
Annie Kuether, Commissioner

FROM: Tim Rehagen, Senior Auditor
Chad Unrein, Chief of Accounting and Financial Analysis
Justin Grady, Deputy Director
Jeff McClanahan, Director of Utilities

DATE: December 13, 2024

SUBJECT: Docket No. 25-KGSG-226-TAR – In the Matter of Kansas Gas Service, a Division of ONE Gas, Inc.’s Ad Valorem Filing in Compliance with the Commission’s July 14, 2004, Order in Docket No. 04-KGSG-1099-TAR.

EXECUTIVE SUMMARY:

Staff recommends approval of Kansas Gas Service’s (KGS) revised 2025 Ad Valorem Tax Surcharge Rider. This surcharge would be in effect during the calendar year 2025 and is in addition to the Ad Valorem tax that was included in KGS’s base rates during the calendar year 2024. The monthly impact of the surcharge would be a decrease of approximately \$0.20 per residential customer. Pursuant to K.S.A. 66-117(f), a Commission Order in this Docket is due by December 27, 2024.

BACKGROUND:

On November 27, 2024, KGS filed its 2025 Ad Valorem tax surcharge request with the Kansas Corporation Commission (Commission). The surcharge request was filed in accordance with K.S.A. 66-117(f), which authorizes electric public utilities and natural gas public utilities to collect the annual Ad Valorem taxes that exceed the amount currently embedded in base rates. The statute also requires a Commission Order within 30 days of the filing date which, in this Docket, is by December 27, 2024. KGS originally requested a recoverable property tax amount of \$12,176,485 consisting of:

1. The difference between its 2024 total Ad Valorem tax assessments and the annual Ad Valorem tax expense included in KGS's base rates during the 2024 calendar year;¹ and
2. A true-up provision comparing the amount of Ad Valorem Tax Surcharge revenue collected versus that intended to be collected during the year 2024.

ANALYSIS:

The Commission derives its authority to review Ad Valorem tariffs from K.S.A. 66-117(f), which states in part:

Whenever, after the effective date of this act, an electric public utility, a natural gas public utility or a combination thereof, files tariffs reflecting a surcharge on the utility's bills for utility service designed to collect the annual increase in expense charged on its books and records for ad valorem taxes, such utility shall report annually to the state corporation commission the changes in expense charged for ad valorem taxes...Upon a showing that the surcharge is applied to bills in a reasonable manner and is calculated to substantially collect the increase in ad valorem tax expense charged on the books and records of the utility, or reduce any existing surcharge based upon a decrease in ad valorem tax expense incurred on the books and records of the utility, the [C]ommission shall approve such tariffs within 30 days of the filing.

On December 10, 2024, KGS submitted an amended Application with an updated Ad Valorem tax surcharge calculation. The updated calculation included the following:

- Actual amounts recovered from ratepayers in November 2024 that were estimated in the original Application.
- Actual 2024 property tax expense totals for 47 counties, all of which were estimated amounts in the original Application.

The 2024 property tax expense totals for the counties of Republic, Wyandotte and Grant were still not available when the amended Application was filed. On the following day, December 11, 2024, KGS provided Staff with the 2024 property tax statements for these three counties. Staff then incorporated the actual 2024 property tax expense totals for these counties into the Ad Valorem surcharge calculation.

These updates resulted in a revised recoverable property tax expense amount of \$13,423,010 and an updated surcharge of \$0.1565/Mcf.²

Staff reviewed the Ad Valorem tax statements and the records supporting KGS's recovery of revenue associated with the 2025 Ad Valorem tax surcharge. As a result of this review, Staff determined that the monthly impact of KGS's 2025 Ad Valorem tax surcharge rider would be a

¹ Since KGS' current base rates went into effect on March 1, 2024 (in Docket No. 24-KGSG-610-RTS), KGS calculated a prorated base rate amount based on the base rates established in the 24-610 Docket and the base rates established in the previous rate case (18-KGSG-560-RTS), which were in effect during January and February 2024.

² See Staff Exhibit 1 for the updated versions of the Exhibits from the Application that incorporate all of the aforementioned revisions.

decrease of approximately \$0.20 for KGS's residential customers. KGS's 2025 Ad Valorem tax surcharge rider results in a decrease to its residential customers' bills because the \$0.1565/Mcf Ad Valorem surcharge proposed in the current filing represents a decrease from the \$0.1896/Mcf Ad Valorem surcharge currently in effect.³

Staff concludes that KGS's revised 2025 Ad Valorem tax surcharge is properly calculated to charge the proposed recoverable property tax amount.

RECOMMENDATION:

Staff recommends the Commission approve KGS's updated Ad Valorem tax surcharge rider of \$0.1565/Mcf, which will result in a billing decrease of approximately \$0.20 per month for KGS's residential customers, with the following conditions:

1. KGS shall file an updated tariff with the Commission reflecting the revised surcharge before implementing the surcharge.
2. Staff will ensure that the annual true-up of amounts collected versus the approved recoverable property tax amount will be reflected in the subsequent year Ad Valorem surcharge calculation.
3. K.S.A. 66-117(f) requires the annual true-up of this surcharge once established. Accordingly, KGS shall file its Ad Valorem Tax Surcharge Rider annual true-up in December of each calendar year.

³ The current Ad Valorem tax surcharge of \$0.1896/Mcf was approved in Docket No. 24-KGSG-416-TAR. See the Order Approving Ad Valorem Tax Surcharge Rider of Kansas Gas Service issued in that Docket on December 28, 2023.

KANSAS GAS SERVICE
AD VALOREM TAX SURCHARGE
For the Year Ending December 31, 2024
Calculation for the 2025 Billing Year

Adjustment to Prior Year Surcharge

Prior Year Surcharge Total	\$14,864,266.61	
Late Assessments	(792.33)	
True-up of Estimated Recoveries:		
Dec-23 Estimated	\$1,925,537.29	
Actual	<u>(1,742,076.32)</u>	
Total Adjustments to Estimate	<u>\$183,460.97</u>	
Total Prior Year Surcharge Adjustments		\$15,046,935.26

Current Year Recoveries - 2024

January	\$2,711,644.23	
February	\$2,665,878.94	
March	\$1,603,814.99	
April	\$1,231,216.04	
May	\$731,433.72	
June	\$549,655.36	
July	\$459,596.01	
August	\$509,609.76	
September	\$579,054.96	
October	\$530,116.81	
November	\$752,713.16	
December	Estimated <u>\$2,494,045.37</u>	
Total Recoveries		<u>\$14,818,779.35</u>
Under/(Over) Recovery to Carry Forward		<u>\$228,155.91</u>

Current Year Assessments

Ad Valorem Tax Assessments	\$36,874,314.92	
Less: Amount included in Base Rates	*1 <u>(23,679,461.00)</u>	
Recoverable Current Year Taxes		<u>\$13,194,853.92</u>
Total Recoverable Amount		\$13,423,009.83

Annual Billing Determinants

Billing Determinants	*2	85,775,027 Mcf	
			85,775,027 Mcf
Ad Valorem Tax Surcharge Rate:	Surcharge of		<u><u>\$0.1565 /Mcf</u></u>

*1 Docket 18-KGSG-560-RTS: Unanimous Settlement Agreement, Section 15 (page 5) (10/12)
Docket 24-KGSG-610-RTS: Unanimous Settlement Agreement, Section 13 (page 4) (2/12)

*2 Docket 24-KGSG-610-RTS: Unanimous Settlement Agreement, Appendix B
NOTE: The calculation of this rider is detailed in the KGS Tariff, section 48.1

KANSAS GAS SERVICE AD VALOREM TAX SURCHARGE 2023 AND 2024 TAXES				
County	Total Tax Payments		Increase(Decrease)	
	2023 Taxes	2024 Taxes	\$\$	%
KANSAS				
KS-Allen	\$310,135.60	\$ 321,795.32	\$11,659.72	3.76%
KS-Anderson	308,032.76	\$ 165,196.82	(\$142,835.94)	-46.37%
KS-Atchinson	387,713.08	\$ 427,394.98	\$39,681.90	10.23%
KS-Barber	174,238.34	\$ 189,567.96	\$15,329.62	8.80%
KS-Barton	811,878.48	\$ 327,789.30	(\$484,089.18)	-59.63%
KS-Bourbon	328,091.94	\$ 349,180.96	\$21,089.02	6.43%
KS-Brown	215,861.02	\$ 220,503.42	\$4,642.40	2.15%
KS-Butler	1,073,822.16	\$ 1,126,253.92	\$52,431.76	4.88%
KS-Chautauqua	3,749.82	\$ 1,573.12	(\$2,176.70)	-58.05%
KS-Cherokee	412,954.72	\$ 418,529.28	\$5,574.56	1.35%
KS-Clark	225,218.13	\$ 241,007.31	\$15,789.18	7.01%
KS-Clay	272,527.92	\$ 283,282.66	\$10,754.74	3.95%
KS-Cloud	306,577.60	\$ 336,117.00	\$29,539.40	9.64%
KS-Coffey	19,489.34	\$ 19,320.00	(\$169.34)	-0.87%
KS-Comanche	154,232.30	\$ 162,226.20	\$7,993.90	5.18%
KS-Cowley	498,737.20	\$ 499,156.74	\$419.54	0.08%
KS-Crawford	768,424.68	\$ 811,921.76	\$43,497.08	5.66%
KS-Dickinson	622,468.90	\$ 644,940.74	\$22,471.84	3.61%
KS-Doniphan	133,061.66	\$ 140,847.02	\$7,785.36	5.85%
KS-Douglas	106,753.06	\$ 107,555.66	\$802.60	0.75%
KS-Edwards	305,924.98	\$ 328,036.24	\$22,111.26	7.23%
KS-Elk	106,540.50	\$ 60,231.80	(\$46,308.70)	-43.47%
KS-Ellis	61,671.24	\$ 61,543.90	(\$127.34)	-0.21%
KS-Ellsworth	127,517.14	\$ 136,208.48	\$8,691.34	6.82%
KS-Ford	314,372.21	\$ 336,238.24	\$21,866.03	6.96%
KS-Franklin	382,171.64	\$ 398,430.84	\$16,259.20	4.25%
KS-Geary	597,805.06	\$ 598,311.44	\$506.38	0.08%
KS-Grant	48,202.30	\$ 53,026.13	\$4,823.83	10.01%
KS-Gray	136,215.22	\$ 141,881.14	\$5,665.92	4.16%
KS-Greenwood	32,237.28	\$ 32,397.14	\$159.86	0.50%
KS-Harper	88,953.74	\$ 89,651.56	\$697.82	0.78%
KS-Harvey	462,900.62	\$ 486,673.86	\$23,773.24	5.14%
KS-Haskell	127,857.92	\$ 138,983.44	\$11,125.52	8.70%
KS-Jackson	135,261.48	\$ 139,258.48	\$3,997.00	2.96%
KS-Jefferson	206,801.66	\$ 206,423.10	(\$378.56)	-0.18%
KS-Jewell	99,030.32	\$ 106,253.00	\$7,222.68	7.29%
KS-Johnson	3,954,710.50	\$ 4,144,410.27	\$189,699.77	4.80%
KS-Kingman	416,398.78	\$ 438,576.78	\$22,178.00	5.33%
KS-Kiowa	249,463.70	\$ 276,806.50	\$27,342.80	10.96%
KS-Labette	557,604.34	\$ 600,191.18	\$42,586.84	7.64%
KS-Leavenworth	618,208.86	\$ 669,844.40	\$51,635.54	8.35%
KS-Lincoln	89,992.28	\$ 89,587.42	(\$404.86)	-0.45%
KS-Linn	18,857.08	\$ 18,624.76	(\$232.32)	-1.23%
KS-Lyon	477,534.96	\$ 506,785.74	\$29,250.78	6.13%
KS-Marion	139,613.65	\$ 141,491.74	\$1,878.09	1.35%
KS-Marshall	433,691.46	\$ 461,115.08	\$27,423.62	6.32%
KS-McPherson	789,315.84	\$ 829,643.32	\$40,327.48	5.11%
KS-Meade	77,578.28	\$ 76,914.00	(\$664.28)	-0.86%
KS-Miami	202,650.06	\$ 206,826.74	\$4,176.68	2.06%
KS-Mitchell	204,809.52	\$ 211,064.68	\$6,255.16	3.05%
KS-Montgomery	288,804.30	\$ 173,079.88	(\$115,724.42)	-40.07%
KS-Morris	19,366.12	\$ 19,443.36	\$77.24	0.40%
KS-Morton	38,307.87	\$ 50,166.10	\$11,858.23	30.96%

KANSAS GAS SERVICE AD VALOREM TAX SURCHARGE 2023 AND 2024 TAXES					
County	Total Tax Payments		Increase(Decrease)		
	2023 Taxes	2024 Taxes	\$\$	%	
KS-Nemaha	160,185.02	\$ 167,413.54	\$7,228.52	4.51%	
KS-Neosho	267,692.32	\$ 276,648.38	\$8,956.06	3.35%	
KS-Osage	191,753.04	\$ 191,519.76	(\$233.28)	-0.12%	
KS-Osborne	107,458.96	\$ 113,932.84	\$6,473.88	6.02%	
KS-Ottawa	88,747.76	\$ 95,500.26	\$6,752.50	7.61%	
KS-Pawnee	265,294.12	\$ 206,308.96	(\$58,985.16)	-22.23%	
KS-Pottawatomie	428,517.90	\$ 443,372.24	\$14,854.34	3.47%	
KS-Pratt	817,633.74	\$ 845,592.02	\$27,958.28	3.42%	
KS-Reno	1,641,038.66	\$ 1,693,197.40	\$52,158.74	3.18%	
KS-Republic	202,753.56	\$ 220,294.94	\$17,541.38	8.65%	
KS-Rice	210,544.80	\$ 195,300.70	(\$15,244.10)	-7.24%	
KS-Riley	906,798.54	\$ 1,015,007.84	\$108,209.30	11.93%	
KS-Rush	210,709.79	\$ 231,731.67	\$21,021.88	9.98%	
KS-Russell	237,123.22	\$ 244,427.50	\$7,304.28	3.08%	
KS-Saline	959,618.50	\$ 1,013,541.84	\$53,923.34	5.62%	
KS-Sedgwick	5,314,966.99	\$ 5,520,830.70	\$205,863.71	3.87%	
KS-Seward	10,192.08	\$ 20,250.02	\$10,057.94	98.68%	
KS-Shawnee	3,160,570.22	\$ 3,331,019.96	\$170,449.74	5.39%	
KS-Smith	110,673.12	\$ 111,361.62	\$688.50	0.62%	
KS-Stafford	323,315.92	\$ 363,048.40	\$39,732.48	12.29%	
KS-Stanton	19,448.88	\$ 23,415.64	\$3,966.76	20.40%	
KS-Sumner	393,833.40	\$ 410,237.90	\$16,404.50	4.17%	
KS-Wabaunsee	18,795.04	\$ 18,970.36	\$175.32	0.93%	
KS-Washington	315,852.36	\$ 307,266.43	(\$8,585.93)	-2.72%	
KS-Woodson	14,379.66	\$ 3,712.92	(\$10,666.74)	-74.18%	
KS-Wyandotte	1,864,874.90	\$ 1,831,905.04	(\$32,969.86)	-1.77%	
Total Kansas	<u>\$37,187,112.12</u>	<u>\$37,918,089.79</u>	<u>\$730,977.67</u>		
OKLAHOMA					
30176 OK-Grant	159,888.00	\$ 109,358.13	(\$50,529.87)	-31.60%	
18387 OK-Woods	1,390.00	\$ 547.00	(\$843.00)	-60.65%	
Total Oklahoma	<u>\$161,278.00</u>	<u>\$109,905.13</u>	<u>(\$51,372.87)</u>		
Total Taxes	<u>\$37,348,390.12</u>	<u>\$38,027,994.92</u>	<u>\$679,604.80</u>		
Less Taxes Charged to Other Balance Sheet Accounts:					
Acct 163: Inventory		\$ 317,698.42		Key	
Acct 184: Fleet Clearing		<u>835,981.58</u>		updated	
Total Current Year Ad Valorem Expense		<u>\$36,874,314.92</u>			

Acct 163: Inventory Rate
Acct 184: Fleet Clearing Rate

0.00835433
0.02198332

Ratios were calculated by accounting:
and filed in the 10R KS Dept of Rev filing

CERTIFICATE OF SERVICE

25-KGSG-226-TAR

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 12/19/2024.

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CERTIFICATE OF SERVICE

25-KGSG-226-TAR

/s/ KCC Docket Room
KCC Docket Room
