

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

**In the Matter of the Application of Black)
Hills /Kansas Gas Utility Company, LLC,)
d/b/a Black Hills Energy, For Approval of)
the Commission to Make Certain Changes)
in its Rates for Natural Gas Service)** **Docket No. 25-BHCG-298-RTS**

DIRECT TESTIMONY

PREPARED BY

WILLIAM E. BALDRY

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

May 9, 2025

1	Contents	
2	I. Introduction, Qualification, Purpose of Testimony	1
3	II. Executive Summary	2
4	III. Staff Income Statement Adjustments.....	3
5	Staff Adjustment IS – 6 Advertising Expense	3
6	Staff Adjustment IS – 7 – Dues, Donations, and Employee Gifts and Awards.....	4
7	Staff Adjustment IS – 8 – Pension and Postretirement Benefit Expense.....	6
8	Staff Adjustment IS – 9 – Tracker 1 Expense	9
9	IV. Conclusion and Exhibits	11

I. Introduction, Qualification, Purpose of Testimony

Q. Would you please state your name and business address?

A. My name is William E. Baldry. My business address is 1500 Southwest Arrowhead Road,
Topeka, Kansas, 66604.

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

A. I am employed by the Kansas Corporation Commission as a Senior Auditor.

Q. What is your educational background and professional experience?

A. I received a Bachelor of Business Administration from Washburn University with a major in accounting. In 1979, I graduated with a Master of Science from Oklahoma State University. Upon graduation from Oklahoma State University, I was employed by Touche Ross as an Auditor. In 1981, I entered the field of oil and gas with Reading & Bates Corporation and prepared financial statements and payouts of reversionary wells for the next eight years. In 1989, I joined Duffens Optical as Assistant Controller. My responsibilities included supervising employee benefits and payroll administrators and

1 sales tax compliance. In 2000, I joined KMC Telecom as Business Manager. My
2 responsibilities included weekly sales forecast projections and preparation of the annual
3 budget. In 2001, I joined the staff of the Kansas Corporation Commission (Staff). I am a
4 Certified Public Accountant and a member of the American Institute of Certified Public
5 Accountants.

6
7 **Q. Have you testified previously before this Commission?**

8 A. Yes, I have testified in several dockets before the Commission.

9 **II. Executive Summary**

10 **Q. Please provide a summary of your adjustments.**

11 A. My testimony recommends the following adjustments:

- 12 • Staff Adjustment IS – 6 decreases advertising expense by \$1,487 to remove
13 subscription expense from the cost of service;
- 14 • Staff Adjustment IS – 7 decreases expenses related to employee gifts and awards
15 by \$63,864;
- 16 • Staff Adjustment IS – 8 decreases pension expense by \$670 to reflect the most
17 recent expense information available and recognize \$262,612 of pension expense
18 in Black Hills' cost of service for Tracker 1 purposes;
- 19 • Staff Adjustment IS – 8 increases postretirement benefit expense by \$4,657 to
20 reflect the most recent information available and recognize \$167,600 of
21 postretirement benefit expense in Black Hills' cost of service for Tracker 1
22 purposes;

- Staff Adjustment IS – 9 increases the pension Tracker 1 amortization expense by \$408,185;
- Staff Adjustment IS – 9 decreases the postretirement benefit Tracker 1 expense by \$636,474;

III. Staff Income Statement Adjustments

Staff Adjustment IS – 6 Advertising Expense

Q. What is the purpose of Staff Adjustment IS – 6 ?

A. Staff Income Statement Adjustment IS – 6 decreases administrative and general expense by \$1,487.¹ The purpose of this adjustment is to remove two corporate sales advertising expenses composed of a subscription membership to an industry organization that were classified as customer information and safety-related advertisements. In Staff's audit, Staff analyzed costs that remain in the cost of service to determine whether a direct customer benefit is obtained for safety and informational services to Kansas ratepayers.

In the audit, Staff confirmed that Black Hills excluded corporate image and promotional based advertisements, which were excluded in Black Hills' Adjustment IS-12. Following this confirmation, Staff reviewed safety and informational advertisements to determine a direct customer benefit to ratepayers.

In response to KCC Data Request No. 214, Black Hills provided Staff the membership benefits produced from Black Hills' corporate participation and potential

¹See Exhibit WEB IS - 1

benefits provided to Black Hills' distribution gas utilities from the participation in the Energy Solutions Center.

Based on Staff's audit, our assessment is that the membership is an educational and promotional expense that is not necessary for the provision of natural gas service to Kansas customers of Black Hills. Additionally, there is questionable direct benefit to Kansas customers from this membership. Accordingly, Staff recommends removal of this expense from the revenue requirement.

Staff Adjustment IS – 7 – Dues, Donations, and Employee Gifts and Awards

Q. What is the purpose of Staff Adjustment IS – 7?

A. Staff Income Statement Adjustment IS – 7 decreases administrative and general expense by \$63,864.² The entire amount of this adjustment relates to employee gifts and awards. The purpose of this adjustment is to remove expenses that are not necessary to provide safe and reliable natural gas service. Black Hills removed some employee entertainment and corporate sponsorships costs and a 50% share of utility dues, donations, and contributions. Staff's adjustment conforms to K.S.A. 66-101f(a) which states in part: "...the commission may adopt a policy of disallowing a percentage, not to exceed 50% of utility dues, donations, and contributions to charitable, civic and social organizations and entities, in addition to disallowing specific dues, donations, and contributions which are found unreasonable or inappropriate."

Q. Does Black Hills have a review process to determine what expenses should be removed?

² See Exhibit WEB IS – 2.

1 A. Yes, Black Hills has an extensive review process where it reviews dues, donations, and
2 employee awards to determine what expenses are inappropriate before making an
3 adjustment. Black Hills made its adjustment No. IS – 13 that targeted utility dues,
4 donations, and contributions; however, employee gifts and awards remained in the cost of
5 service.

6
7 **Q. Does Staff agree with the adjustment Black Hills made regarding dues and donations**
8 **expense adjustment?**

9 A. Yes. Staff has reviewed Black Hills' adjustment no. IS – 13 regarding dues and donations,
10 and Staff agrees that the items targeted by Black Hills in adjustment IS – 13 is a reasonable
11 adjustment. Staff reviewed other items that remained in the cost of service to determine
12 the reasonableness of these items being funded by Kansas ratepayers.
13 When it comes to employee awards and recognition there is no direct State legislative
14 guidance on the inclusion of these costs in rates, and Staff has supported the removal of
15 these costs in other rate case filings.³

16
17 **Q. Do employee awards provide a direct benefit to Kansas ratepayers?**

18 A. Reasonable arguments can be made that there are benefits derived from employee awards
19 and recognition that are not captured in labor and benefits provided to Black Hills
20 employees in compensation funded by the ratepayers. Retaining a stable highly functional
21 workforce produces both quantitative benefits in maintaining a low cost of service and

³ Docket No. 19-GNBT-505-KSF, Andria Jackson testimony.

1 results in many qualitative benefits in receiving customer support when ratepayers need to
2 address concerns.

3 With regard to employee award recognition, Staff has traditionally held that Black
4 Hills shareholders should be responsible for funding these types of expenses as corporate
5 management is responsible for determining the appropriate timing and conditions for these
6 awards and recognitions. In addition, Black Hills shareholders arguably retain much of the
7 upside benefit of retaining top talent, resulting in higher returns for its shareholders.
8

9 **Staff Adjustment IS – 8 – Pension and Postretirement Benefit Expense**

10 **Q. What is the purpose of Staff Adjustment IS – 8?**

11 A. Staff Income Statement Adjustment IS – 8 is a net increase of \$3,987 in administrative and
12 general expense (\$670 decrease for pension expense and a \$4,657 increase for
13 postretirement benefit expense).⁴ Staff's adjustment, outlined below, is the result of
14 updating pension and postretirement benefit expense for the twelve-month period ending
15 February 28, 2025.
16

17 **Q. What portion of the Black Hills' pension and postretirement benefit expense did Staff
18 include in its adjustment?**

19 A. Staff included the Kansas portion of Black Hills' pension and postretirement benefit
20 expense through Staff's update period of February 28, 2025.⁵ The Company's pension

⁴ See Exhibit WEB IS - 3.

⁵ See Exhibit WEB IS - 3.

1 expense was \$262,612 for Kansas operations based on the twelve months ending February
2 28, 2025.

3 Staff updated pension expense to reflect the most current known and measurable
4 information available in the Company's base rates. This is appropriate because it results in
5 rates that are more reflective of ongoing, normalized operations than would otherwise be
6 the case.

7
8 **Q. Is Staff recommending that the pension expenses mentioned earlier be included in**
9 **base rates?**

10 A. Yes, Staff is recommending that \$262,612 of pension expense for Kansas be included in
11 Black Hills' base rates. Black Hills will use this amount to calculate the difference between
12 actual pension expense in future months and the amount included in base rates that was
13 determined in this rate case. Black Hills will accumulate the difference between future
14 actual pension expense and the amount of pension expense in base rates in a Tracker that
15 was established in 2014.⁶

16 When Black Hills files its next rate case, Black Hills will amortize the balance in
17 the pension Tracker 1 and include the amortization in the Company's base rates. If the
18 Tracker has a positive balance, the amortization of the Tracker balance will increase base
19 rates. If the Tracker has a negative balance, the amortization of the Tracker balance will
20 decrease base rates.

21

⁶ The Trackers were approved by the Commission in Docket No. 14-BHCG-502-RTS Order dated December 16, 2014, paragraph 16.

Postretirement Benefit Expense

Q. What is the purpose of the portion of Staff Adjustment IS – 8 that is related to postretirement benefit (OPEB) expense?

A. The portion of Staff's Income Statement Adjustment IS – 8 related to postretirement benefit expense increases administrative and general expense by 4,657.⁷ Staff's adjustment, outlined below, is the result of updating postretirement benefits (OPEB) cost for the twelve-month period ending February 28, 2025.

Q. What was the OPEB expense for the Company's Kansas operations updated to February 28, 2025?

A. The Company's postretirement benefit expense for Kansas operations for the twelve months ending February 28, 2025, was \$167,600. Staff updated OPEB expense to reflect the most current information available. This is appropriate because it results in rates that are more reflective of ongoing, normalized operations than would otherwise be the case.

Q. Is Staff recommending that the OPEB expense mentioned earlier be included in base rates?

A. Yes, Staff is recommending that \$167,600 be included in Black Hills-Kansas' base rates. Black Hills will use this amount to calculate the difference between actual OPEB expense in future months and the amount included in base rates that was determined in this rate case. Black Hills will accumulate the difference between future actual OPEB expense and

⁷ See Exhibit WEB IS - 3.

1 the amount of OPEB expense in base rates in a Tracker that was established in 2014.⁸ When
2 Black Hills files its next rate case, Black Hills will amortize the balance in the OPEB
3 Tracker 1 and include the amortization in the Company's OPEB expense. If the Tracker
4 has a positive balance, the amortization of the Tracker will increase base rates. If the
5 Tracker has a negative balance, the amortization of the Tracker balance will decrease base
6 rates.

7
8 **Staff Adjustment IS – 9 – Tracker 1 Expense**

9 **Q. Please explain Staff Adjustment IS – 9.**

10 A. Staff Income Statement Adjustment IS – 9 decreases administrative and general expense
11 by \$228,289. Staff's adjustment is the result of basing the Tracker 1 balances as of February
12 28, 2025, compared to using the September 30, 2025, Tracker 1 balances that Black Hills
13 used for its Tracker 1 adjustment.⁹

14
15 **Q. Please explain the purpose of Black Hills' pension and OPEB Tracker 1.**

16 A. In each rate case, a dollar amount of pension and OPEB expenses are determined and are
17 included in the Black Hills cost of service. Black Hills will collect these pension and OPEB
18 expenses from Black Hills' ratepayers until the Company's next rate case. The Commission
19 established the pension and OPEB Trackers 1 in Docket 14-BHCG-502-RTS.¹⁰ Tracker 1
20 tracks, on a cumulative basis, the difference between Black Hills' actual pension and OPEB
21 expenses and the pension and OPEB expenses allowed in rates.

⁸ The Tracker was approved by the Commission in Docket No. 14-BHCG-502-RTS Order dated December 16, 2014, paragraph 16.

⁹ See Exhibit WEB IS – 4.

¹⁰ Docket No. 14-BHCG-502-RTS, Commission Order dated December 16, 2014, paragraph 16.

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Q. Are the pension and OPEB Tracker 1s included in Black Hills’ Rate Base?

A. No. The Trackers are not a component of Rate Base.¹¹

Q. How many years did Black Hills and Staff amortize the Tracker 1 balances?

A. Three years.¹²

Q. What are the annual pension and OPEB expenses that Staff recommends should be included in Black Hills’ cost of service?

A. For Tracker 1 purposes, a pension and an OPEB expense need to be established. To meet this requirement, Staff recommends that the annual pension and OPEB expenses be allowed in Black Hills’ cost of service in this rate case for Tracker 1 purposes are \$262,612 for the pension plan and \$167,600 for OPEB.¹³

Q. What is the amortization amount for the pension Tracker 1?

A. The annual amortization for the pension Tracker 1 is (\$95,444).

Q. What is the amortization amount for the postretirement benefit Tracker 1?

A. The annual amortization for the postretirement benefit Tracker 1 is (\$717,948).

¹¹ Docket No. 14-BHCG-502-RTS, Order Approving Stipulation and Agreement, ¶16.

¹² See KSG Direct Exhibit SKJ-2, Schedule H-7 of the Application, and Exhibit WEB IS – 4, respectively.

¹³ See Exhibit WEB IS - 3.

1 **Q. What are the Company's pension and OPEB tracker balances as of February 28,**
2 **2025?**

3 A. The Company's tracker balances as of February 28, 2025, that will be used as beginning
4 balances in the next rate proceeding are:

5 Pension Tracker 1 Balance - (\$286,331)

6 OPEB Tracker 1 – Balance – (\$2,153,845)¹⁴

7
8
9
10
11 **IV. Conclusion and Exhibits**

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

13 A. Yes, it does.
14

15 **List of Exhibits:**

16 WEB IS - 1 Adjustment to Sales Advertising Expense

17 WEB IS - 2 Adjustment to Employee Gifts and Award

18 WEB IS - 3 Adjustment to Pension and OPEB Expense

19 WEB IS – 4 Adjustment to Pension and OPEB Tracker No. 1
20
21
22

¹⁴ See Exhibit WEB IS -4.

Black Hills Kansas Gas Utility Company
Docket No. 25-BHCG-298-RTS
Staff Adjustment No. IS - 6
Advertising Expense
Test Year Ending September 30, 2024

Line No.	Journal Entry	Date	FERC Account No.	Amount
	FERC Account 913 Sales Advertising			
1	SC29B00001	11/30/2023	913000	(1,395)
2	SC9D00001	2/29/2024	913000	(92)
3		Total Advertising		<u>(1,487)</u>

Source: Data Request No. 214

Black Hills Kansas Gas Utility Company
Docket No. 25-BHCG-298-RTS
Staff Adjustment IS No. 7
Employee Gifts and Awards
Test Year Ending September 30, 2024

(a)		(b)	(c)	(d)
Line No.	Admin & General	General Ledger Account No.	Account Description	KSG Total
1	A & G	850000	Employee Gifts and Awards	(102)
2	A & G	857000	Employee Gifts and Awards	(9)
3	A & G	870000	Employee Gifts and Awards	(110)
4	A & G	874002	Employee Gifts and Awards	(10)
5	A & G	875001	Employee Gifts and Awards	(28)
6	A & G	880000	Employee Gifts and Awards	(2,238)
7	A & G	889000	Employee Gifts and Awards	(4)
8	A & G	901000	Employee Gifts and Awards	(121)
9	A & G	903000	Employee Gifts and Awards	(510)
10	A & G	907000	Employee Gifts and Awards	(74)
11	A & G	920000	Employee Gifts and Awards	(975)
12	A & G	921000	Employee Gifts and Awards	(59,683)
13	A & G		Total Employee Gifts and Awards	(63,864)

Source: DR No. 161

Black Hills Kansas Gas Utility Company
Docket No. 25-BHCG-298-RTS
Staff Adjustment No. IS - 8
Pension Expense and Postretirement Benefits Expense
Test Year Ending September 30, 2024

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
Line No.	A & G Expense	General Ledger Account Number	Description	Test Year Expense Year Ending 09/30/2024	Black Hills Proforma Adjustment	Total Black Hills Adjustment (c) + (d)	Update Expense Year Ending 02/28/2025	Staff Total Black Hills Adjustment (g) - (f)
1	A & G	926	Postretirement Expense	180,413 (1)	(17,470) (1)	162,943 (1)	167,600 (2)	4,657
2	A & G	926	Pension Expense	275,658 (1)	(12,376) (1)	263,282 (1)	262,612 (2)	(670)
3	A & G	926	Total Benefits Adjustment	456,071	(29,846)	426,225	430,212	3,987

(1) Source: Samatha Johnson Testimony, Schedule H - 6

(2) Source: Staff Data Request No. 102

File: Black Hills 25-BHCG-298-RTS / Bill's Adjustments

Black Hills Kansas Gas Utility Company
Docket No. 25-BHCG-298-RTS
Staff Adjustment No. IS - 9
Amortization of Pension and Postretirement Benefits Tracker 1
Test Year Ending September 30, 2024

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	A & G Expense	General Ledger Account Number	Description	Amount	Update Period 02/28/2025	KCC Adjustment IS - 9 02/28/2025 (e) - (d)
1	A & G	926	Retiree Healthcare Plan Tracker Liability Balance	(244,422) (1)	(2,153,845) (2)	
2			Postretirement Benefits Amortization Period	3 Years	3 Years	
3			Retiree Healthcare Plan Tracker Liability Annual Amortization	(81,474)	(717,948)	(636,474)
4	A & G	926	Pension Plan Trakcer Liabiity Balance	(1,510,888)	(286,331) (2)	
5			Pension Amortization Period	3 Years	3 Years	
6			Pension Plan Tracker Liability Annual Amortization	(503,629)	(95,444)	408,185
7	A & G	926	Total Annual Amortization - Employee Pensions and Benefits	(585,103)	(813,392)	(228,289)

(1) Source: KSG Direct Exhibit SKJ - 2, Schedule H - 7

(2) Source: Staff Data Request No. 104

File: Black Hills 25-BHCG-298-RTS / Bill's Adjustments

BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 25-BHCG-298-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-102

DATE OF REQUEST: 03/07/2025
DATE RESPONSE DUE: 03/18/2025
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Tom Stevens
DATE RESPONDED: 03/18/2025
SUBJECT: Pension Expense
REFERENCE:

REQUEST:

Please provide pension expense for the twelve months ending February 28, 2025.

RESPONSE:

Please see "Attachment KCC-102 – Benefits Expense for the Twelve Months Ending February 28, 2025.xlsx".

ATTACHMENTS:

Attachment KCC-102 – Benefits Expense for the Twelve Months Ending February 28, 2025.xlsx

Verification of Response

I have read the foregoing information request and answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request.

Signed: /s/Rob Daniel

Date: March 18, 2025

Black Hills Kansas Gas
Docket No. 25-BHCG-298-RTS
2025 Rate Review
Attachment KCC-102
Updated 'Adjustment IS - 16' for the Twelve Months Ending February 28, 2025

Line	FERC No. Acct	Description	(a)	(b)	(c)
			Test Year: Twelve Months Ending September 30, 2024	KCC-108: Twelve Months Ending February 28, 2025	Adjustment Note (1)
1		Retiree Medical:			
2	926	Retiree Medical Net Periodic Expense	\$ 171,905	\$ 161,286	\$ (10,619)
3	926	Retiree Medical - Admin Costs	\$ 8,508	\$ 6,314	\$ (2,194)
4		Total Retiree Medical Expense	\$ 180,413	\$ 167,600	\$ (12,813)
5					
6		Pension:			
7	926	Pension Plan Net Periodic Expense	\$ 238,728	\$ 227,731	\$ (10,997)
8	926	Pension Plan - Admin Costs	\$ 36,930	\$ 34,881	\$ (2,049)
9		Total Pension Plan Expense	\$ 275,658	\$ 262,612	\$ (13,046)
10					
11		Total Benefits Adjustment	<u>\$ 456,071</u>	<u>\$ 430,212</u>	<u>\$ (25,859)</u>
12					
13	Note (1) Adjustment amount is the difference between the test year and the twelve months ending February 28, 2025.				
14					

Black Hills Kansas Gas

Docket No. 25-BHCG-298-RTS

2025 Rate Review

Attachment KCC-102

Updated 'Adjustment IS - 16' for the Twelve Months Ending February 28, 2025

A. Pension Plan and Retiree Healthcare Plan (Benefit)/Expense Summary

Description	Direct	Allocated	Total
	(Benefit) / Expense	(Benefit) / Expense	(Benefit) / Expense
(a)	(b)	(c)	(d) = (b) + (c)
<hr/>			
	Twelve Months Ending February 28, 2025		
<hr/>			
1 Retiree Healthcare Net Periodic (Benefit)/Expense	\$ 91,126	\$ 70,160	\$ 161,286
2 Retiree Healthcare Administrative Costs	\$ 4,408	\$ 1,906	\$ 6,314
3 Retiree Healthcare Plan (Benefit)/Expense	\$ 95,533	\$ 72,066	\$ 167,600
4			
5 Pension Net Periodic (Benefit)/Expense	\$ 192,408	\$ 35,323	\$ 227,731
6 Pension Administrative Costs	\$ 26,240	\$ 8,641	\$ 34,881
7 Pension Plan (Benefit)/Expense	\$ 218,648	\$ 43,964	\$ 262,612
8			21
9 Total (Benefit)/Expense	\$ 314,182	\$ 116,030	\$ 430,212

Black Hills Kansas Gas

Docket No. 25-BHCG-298-RTS

2025 Rate Review

Attachment KCC-102

Updated 'Adjustment IS - 16' for the Twelve Months Ending February 28, 2025

B. Retiree Healthcare Plan (Benefit)/Expense Summary

Description	Resources ⁽¹⁾	Direct	Allocated	Total
		(Benefit) / Expense	(Benefit) / Expense	(Benefit) / Expense
(a)	(b)	(c)	(d)	(e) = (c) + (d)
1 Actual Retiree Healthcare Plan (Benefit)/Expense - Twelve Months Ending February 28, 2025				
2 Net Periodic (Benefit)/Expense ⁽²⁾	1719, 1723	\$ 91,126	\$ 70,160	\$ 161,286
3 Administrative Costs	1719, 1723	\$ 4,408	\$ 1,906	\$ 6,314
4 Retiree Healthcare Plan (Benefit)/Expense		\$ 95,533	\$ 72,066	\$ 167,600

5

6 Notes

7 Rounding may occur and cause slight differences

8 (1) Resource codes are used to differentiate between types of expenses. Definitions for the codes used above:

9 1719 - Retiree healthcare service costs, a component of retiree healthcare net periodic expense

10 1723 - Retiree healthcare nonservice costs, a component of retiree healthcare net periodic expense

11 (2) See 'D. Retiree Healthcare Net Periodic (Income)/Cost' for detailed net periodic expense information.

Black Hills Kansas Gas

Docket No. 25-BHCG-298-RTS

2025 Rate Review

Attachment KCC-102

Updated 'Adjustment IS - 16' for the Twelve Months Ending February 28, 2025

C. Pension Plan (Benefit)/Expense Summary

Description	Resources ⁽¹⁾	Direct (Benefit) / Expense	Allocated (Benefit) / Expense	Total (Benefit) / Expense
(a)	(b)	(c)	(d)	(e) = (c) + (d)
1 Actual Pension Plan (Benefit)/Expense - Twelve Months Ending February 28, 2025				
2 Net Periodic (Benefit)/Expense ⁽²⁾	1710, 1722	\$ 192,408	\$ 35,323	\$ 227,731
3 Administrative Costs	1710, 1722	\$ 26,240	\$ 8,641	\$ 34,881
4 Pension Plan (Benefit)/Expense		\$ 218,648	\$ 43,964	\$ 262,612

5

6 Notes

7 Rounding may occur and cause slight differences

8 (1) Resource codes are used to differentiate between types of expenses. Definitions for the codes used above:

9 1710 - Pension service costs, a component of pension net periodic expense

10 1722 - Pension nonservice costs, a component of pension net periodic expense

11 (2) See 'E. Pension Net Periodic (Income)/Cost' for detailed net periodic expense information.

BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 25-BHCG-298-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-104

DATE OF REQUEST: 03/07/2025
DATE RESPONSE DUE: 03/18/2025
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Tom Stevens
DATE RESPONDED: 03/18/2025
SUBJECT: Pension Trackers Update
REFERENCE:

REQUEST:

Updating the pension Trackers 1 and 2 from September 30, 2024 to February 28, 2025.

a. Please provide the pension Tracker 1 balance as of February 28, 2025.

b. Please provide the pension Tracker 2 balance as of February 28, 2025.

RESPONSE:

Please see the attached file for the pension and retiree healthcare tracker balances.

ATTACHMENTS:

Attachment KCC-104 - Tracker Balances.xlsx

Verification of Response

I have read the foregoing information request and answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request.

Signed: /s/Rob Daniel

Date: March 18, 2025

BLACK HILLS KANSAS GAS
Attachment KCC-104
PENSION AND RETIREE HEALTHCARE TRACKERS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
				(d) = (b) - (c)		prev (f) + (d) + (e)			(i) = (g) - (h)		prev (k) (i) + (j)
	Retiree Healthcare Plan Tracker Regulatory Asset/(Liability) Summary						Pension Plan Tracker Regulatory Asset/(Liability) Summary				
	Balances as of	Actual Expense	Tracker Amount Allowed ⁽¹⁾	Expense in Excess of (less than) Amount in Tracker	Amortization of Regulatory Liability Over-recovery ⁽²⁾	Cumulative Regulatory Asset/(Liability)	Actual Expense	Tracker Amount Allowed ⁽¹⁾	Expense in Excess of (Less than) Amount in Tracker	Amortization of Regulatory Liability Over-recovery ⁽²⁾	Cumulative Regulatory Asset/(Liability)
1											
2											
3											
4											
5	12/31/2015 ⁽³⁾	\$ 238,116	\$ 276,855	\$ (38,739)		\$ (38,739)	\$ 1,409,845	\$ 1,267,730	\$ 142,115		\$ 142,115
6	12/31/2016 ⁽³⁾	\$ 172,776	\$ 276,855	\$ (104,079)		\$ (142,817)	\$ 638,099	\$ 1,267,730	\$ (629,631)		\$ (487,516)
7	12/31/2017 ⁽³⁾	\$ 189,959	\$ 276,855	\$ (86,896)		\$ (229,713)	\$ 130,836	\$ 1,267,730	\$ (1,136,894)		\$ (1,624,410)
8	12/31/2018 ⁽³⁾	\$ 185,503	\$ 276,855	\$ (91,352)		\$ (321,065)	\$ 419,396	\$ 1,267,730	\$ (848,334)		\$ (2,472,745)
9	12/31/2019 ⁽³⁾	\$ 157,149	\$ 276,855	\$ (119,706)		\$ (440,771)	\$ 150,176	\$ 1,267,730	\$ (1,117,554)		\$ (3,590,299)
10	12/31/2020 ⁽³⁾	\$ 178,426	\$ 276,855	\$ (98,429)		\$ (539,200)	\$ 290,111	\$ 1,267,730	\$ (977,619)		\$ (4,567,918)
11	6/30/2021 ⁽³⁾⁽⁴⁾	\$ 116,858	\$ 138,428	\$ (21,570)		\$ (560,769)	\$ 82,679	\$ 633,865	\$ (551,186)		\$ (5,119,104)
12											
13	12/31/2021 ⁽⁴⁾	\$ 108,343	\$ 138,427	\$ (30,084)		\$ (590,853)	\$ 55,219	\$ 633,865	\$ (578,646)		\$ (5,697,750)
14	12/31/2022	\$ 186,841	\$ 201,614	\$ (14,773)	\$ 112,154	\$ (493,472)	\$ 264,045	\$ 184,471	\$ 79,574	\$ 1,023,821	\$ (4,594,355)
15	12/31/2023	\$ 204,521	\$ 201,614	\$ 2,907	\$ 112,154	\$ (378,411)	\$ 314,041	\$ 184,471	\$ 129,570	\$ 1,023,821	\$ (3,440,964)
16	12/31/2024	\$ 171,045	\$ 201,614	\$ (30,569)	\$ 112,154	\$ (296,826)	\$ 263,452	\$ 184,471	\$ 78,981	\$ 1,023,821	\$ (2,338,162)
17	2/28/2025 ⁽⁵⁾	\$ 25,404	\$ 33,602	\$ (8,198)	\$ 18,692	\$ (286,331)	\$ 44,425	\$ 30,745	\$ 13,680	\$ 170,637	\$ (2,153,845)
18											
19	Notes										
20	(1) Tracker Amounts Allowed are per the 2014 and 2021 Black Hills Kansas rate case final Commission Orders										
21	(2) Amortization amounts are per 2021 Order; 5 year amortization period was approved										
22	(3) 2015 through June 30, 2021, agree to values presented in 2021 case. June 30, 2021, regulatory liability balances agree with amounts used in Order for amortization of liability.										
23	(4) Amounts are for six months of 2021.										
24	(5) Amounts are for the first two months of 2025.										

BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 25-BHCG-298-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-161

DATE OF REQUEST: 03/31/2025
DATE RESPONSE DUE: 04/09/2025
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Samantha Johnson
DATE RESPONDED: 04/09/2025
SUBJECT: Gifts and Awards at the Corporate Level
REFERENCE:

REQUEST:

Please provide the total for each account in accounts 900 - 932 at the corporate level for expenses with a description "Employee Gifts & Awards" for the twelve months ending September 30, 2024.

RESPONSE:

Please see the total for each account in accounts 900 - 932 at the corporate level, Black Hills Service Company, for expenses with a description "Employee Gifts & Awards" for the twelve months ending September 30, 2024. This is not the amount included in Exhibit SKJ-2, Filing Sections 3-11.

Account	Resource	Description	BHSC Total
901000	1713	EMPLOYEE GIFTS & AWARDS	2,091
903000	1713	EMPLOYEE GIFTS & AWARDS	8,653
907000	1713	EMPLOYEE GIFTS & AWARDS	1,216
912000	1713	EMPLOYEE GIFTS & AWARDS	482
920000	1713	EMPLOYEE GIFTS & AWARDS	17,489
921000	1713	EMPLOYEE GIFTS & AWARDS	447,737
930200	1713	EMPLOYEE GIFTS & AWARDS	283

Grand Total**477,950**

The amount included in Exhibit SKJ-2, Filing Sections 3-11, Statement H Per Book Expenses is:

Account	Resource	Description	KSG Total
850000	1713	EMPLOYEE GIFTS & AWARDS	102
857000	1713	EMPLOYEE GIFTS & AWARDS	9
870000	1713	EMPLOYEE GIFTS & AWARDS	110
874002	1713	EMPLOYEE GIFTS & AWARDS	10
875001	1713	EMPLOYEE GIFTS & AWARDS	28
880000	1713	EMPLOYEE GIFTS & AWARDS	2,238
889000	1713	EMPLOYEE GIFTS & AWARDS	4
901000	1713	EMPLOYEE GIFTS & AWARDS	121
903000	1713	EMPLOYEE GIFTS & AWARDS	510
907000	1713	EMPLOYEE GIFTS & AWARDS	74
920000	1713	EMPLOYEE GIFTS & AWARDS	975
921000	1713	EMPLOYEE GIFTS & AWARDS	59,683
Grand Total			63,865

ATTACHMENTS:

None

Verification of Response

I have read the foregoing information request and answer(s) thereto and find the answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request.

Signed: /s/Rob Daniel**Date: April 9, 2025**

BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 25-BHCG-298-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-214

DATE OF REQUEST: 04/14/2025
DATE RESPONSE DUE: 04/23/2025
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Samantha Johnson
DATE RESPONDED: 04/21/2025
SUBJECT: Corporate Black Hills Kansas Advertising - Allocations

REQUEST:

Please Provide the Following:

For Sales Advertising contained in FERC 913, please provide a detailed description of the corporate advertising in JE EXACC19618, EXACC95597, EXACC99342, PRD6520001, and SC29B00001. Please provide a copy of the JE detail, invoices for the Advertisement, and a copy of the Advertisement.

RESPONSE:

EXACC19618 was a \$500 sponsorship for the Kansas Economic Development conference in August 2024. The Company does not have an invoice for this charge. These expenses were excluded from the revenue requirement as shown on IS-12 and Schedule H-2.

EXACC95597 was a \$1,086.09 Salvation Army event sponsorship and \$12.94 Lawrence Journal subscription. The Company does not have an invoice for this charge. These expenses were excluded from the revenue requirement as shown on IS-12 and Schedule H-2.

EXACC99342 was a fundraiser sponsorship expense of \$2,250 for the Wichita Area Sports Commission. The Company does not have an invoice for this charge. These expenses were excluded from the revenue requirement as shown on IS-12 and Schedule H-2.

PRD6520001 were product allocations moving the charges from the general product code 999 to the gas product code 103. Since this is a systematic allocation, there is no invoice for these \$1,367.14 and \$90.32 debit/credit movements. These expenses were excluded from the revenue requirement as shown on IS-12 and Schedule H-2.

1 SC29B00001 was a charge for annual membership fees of \$1,395.04 invoiced from
2 Energy Solutions Center. This expense is not advertising-related so was excluded from
3 the advertising adjustment on Schedule H-2 and these expenses were not adjusted for in
4 the revenue requirement. Detail for this charge is provided in the attachment identified
5 below.

6 SC29D00001 was a charge of \$92.16 for the Spring 2024 Natural Living Magazine,
7 invoiced from Energy Solutions Center. Detail for this charge is provided in the attachment
8 identified below. These expenses were excluded from the revenue requirement as shown
9 on IS-12 and Schedule H-2.

10 ATTACHMENTS:

11 Attachment KCC-214 FERC 913 Advertising Detail.pdf

12 **Verification of Response**

13 I have read the foregoing information request and answer(s) thereto and find the
14 answer(s) to be true, accurate, full and complete and contain no material
15 misrepresentations or omissions to the best of my knowledge and belief; and I will
16 disclose to the Commission Staff any matter subsequently discovered which affects the
17 accuracy or completeness of the answer(s) to this information request.

18 **Signed: /s/Rob Daniel**

19 **Date: April 21, 2025**
20
21

50504 SC29B00001 2023-11-30 913000 \$ 1,395.04 SC 4880 TO ALL BLENDE/SALES ADVERTISING EXPENSES ADVERTISEMENT \$ 1,395 SC-BUSINESS DEVELOPMENT 2023 11 20

Unit	Journal ID	Date	Account	Resource	Dept	Oper Unit	Product	Work On/Descr	Fund/An Amount	Affiliate	Re Line Descr	ACCT_DESCR	RESOURCE_DESCR	OU_DESCR	DEPT_DESCR	Year	Period	Dept Default	BU
80802	90LDEXSC01		45260	913000	1900		4880		22,610		VCHR 00191172 - ENERGY SOLUTIO	SALES ADVERTISING EXPENSES	ADVERTISEMENT	SC REGULATED	SC-BUSINESS DEVELOPMENT	2023		11	80802

Bus Unit	Business Unit	Allocation Rate
50504	BHKSG	6.17%
	Affiliate 2	19.17%
	Affiliate 3	8.42%
	Affiliate 4	7.61%
	Affiliate 5	13.07%
	Affiliate 6	3.09%
	Affiliate 7	0.02%
	Affiliate 8	13.39%
	Affiliate 9	5.04%
	Affiliate 10	8.07%
	Affiliate 11	15.95%
		100.00%

Energy Solutions Center, Inc.
400 North Capitol Street, NW 4th Floor
Washington, DC 20001
accounting@esccenter.org



BILL TO
Black Hills Energy

INVOICE # 31984
DATE 10/01/2023
DUE DATE 01/31/2024

DESCRIPTION
2024 Utility Dues

AMOUNT
22,610.00

Federal regulations require us to advise you that contributions or gifts to the Energy Solutions Center Inc. are not deductible as charitable contributions for federal income tax purposes. Dues payments are deductible by members as an ordinary and necessary business expense.

If you would like to set up payment by ACH, please email accounting@esccenter.org.

BALANCE DUE

\$22,610.00

Energy Solutions Center

Energy Solutions Center, Inc. (ESC) is a 501(c)(6) non-profit organization that helps utilities expand the gas market. ESC, which has links to the American Gas Association, provides its utility members with pro-gas educational and promotional materials and guides them in various marketing strategies. The materials can be branded by the member utilities to use with their respective employees and customers. The Spring/Summer 2019 issue of Natural Living included articles titled "A Clean Energy Future: Is Residential Electrification the Answer?" and "Something Unique: Renewable Natural Gas, Good for the Planet, Good for the Home."

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
Attachment KCC-214
FERC 913 Advertising Detail

50504 SC29D00001 2024-02-29 913000 \$ 92.16 SC 4880 GAS BLENDED SALES ADVERTISING EXPENSES ADVERTISEMENT \$ 92 SC-BUSINESS DEVELOPMENT 2024 2 11

Unit	Journal ID	Date	Account	Resource	Resource Type	Dept	Oper Unit	Prod	Work Order	Amount	Affiliate Ref	Line Descr	ACCT_DESCR	RESOURCE_DESCR	OU_DESCR	DEPT_DESCR	Year	Period	Dept Default	BU	Line #
80802	APAC593751		45338	913000	1900	1 Newspaper	4880	701603	999	897.5	00195475	SPRING NATURAL LIVING 2024	SALES ADVERTISING EXPENSES	ADVERTISEMENT	SC GAS ONLY	SC-BUSINESS DEVELOPMENT	2024	2	80802		69

Bus Unit	Business Unit	Allocation Rate
50504	BHKS	10.27%
	Affiliate 2	12.38%
	Affiliate 3	5.42%
	Affiliate 4	0.04%
	Affiliate 5	22.51%
	Affiliate 6	8.72%
	Affiliate 7	14.13%
	Affiliate 8	26.53%
		100.00%

Energy Solutions Center, Inc.
400 North Capitol Street, NW 4th Floor
Washington, DC 20001
accounting@esccenter.org



BILL TO
Black Hills Energy
Dept 5688
APhelpdesk@blackhillscorp.co
m

INVOICE # 32120
DATE 01/05/2024
DUE DATE 02/04/2024

DESCRIPTION	AMOUNT
Spring 2024 Natural Living Magazine	897.50
BALANCE DUE	\$897.50

naturalLiving

Spring/Summer 2025

your home. your world.

Natural Gas
THE SMART CHOICE

presented to you by

Black Hills Energy

INSIDE

08

FEATURE

08 Enjoying the outdoors

Back yard designs? Natural gas offers flexibility, ambiance and efficiency



12

IN EVERY ISSUE

naturalNews

03 Landscaping for efficiency

How to reduce energy consumption and increase your home's curb appeal

naturalChoice

04 Which is better? Gas, electric or both?

Study: Gas is better than electricity for home appliances

naturalFit

12 Let's go shopping ...

... for a natural gas grill

naturallyBetter

14 Don't break the bank

Leasing equipment offers cost-saving alternative to buying

naturallyGood

- 16 Grilled Caribbean-Spiced Pork Tenderloin with Peach Salsa
- Grilled Cauliflower Steaks

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PRISM Media Group
President: Ray Larson
Editorial Director: Stephanie Anderson Forest
Production Manager: Rachael Daniel
Graphic Designer: Nancy Kekich
Contributing Writers: Tonya McMurray,
Drew Robb, Monica Stavish Skaggs

For advertising information
contact Barbara Stinson:
bstinson@escenter.org

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Landscaping for efficiency

How to reduce energy consumption and increase your home's curb appeal

By Tonya McMurray

Homeowners most often think of landscaping as an aesthetic undertaking, but it can also be one of the best long-term investments to help reduce heating and cooling costs and extend the savings generated by your natural gas appliances.

Strategically placing trees, shrubs, vines, grasses and hedges can play a significant role in reducing energy consumption, according to the National Renewable Energy Laboratory.

Carefully planned landscaping can protect your home from winter winds and summer sun, reducing winter heating bills by as much as 25% and summer cooling costs by 50% or more, according to the Colorado State University (CSU) Extension office.

Computer models designed by the U.S. Department of Energy estimate that proper placement of only three trees will save an average household between \$100 and \$250 in annual energy costs. Studies by the Lawrence Berkeley Laboratory found daytime air temperatures to be 3 degrees to 6 degrees cooler in tree-shaded neighborhoods.

PLANT A TREE

The key to landscaping for energy savings is to position landscape elements in ways that maximize shade, reduce heat absorption and

Strategically placing trees, shrubs, vines, grasses and hedges can play a significant role in reducing energy consumption

— National Renewable Energy Laboratory

enhance natural cooling. Deciduous trees, which lose their leaves in winter, serve a dual purpose of shading your home during summer months and allowing sunlight through to heat it during winter months.

The CSU Extension office recommends planting deciduous trees on the south and west sides of your home to protect from the harshest sun during the summer. Evergreen trees and shrubs planted on the north and northwest sides of the house act as windbreaks, helping reduce winter winds. A lattice or trellis with climbing vines can help shade a home's perimeter while allowing cooling breezes in the shaded area.

Shrubs planted close to your home will help create an extra layer of insulation while groundcovers can reduce the heat reflected from the ground.

Native plants adapted to your region's climate will require less water and maintenance, saving even more money. ■



Which is better? Gas, electric or both?

Study: Gas is better than electricity for home appliances

By Drew Robb

People debate endlessly about which came first, the chicken or the egg? They ponder who was the greatest-ever basketball player, Kobe or Jordan? They argue about what is the ultimate ice cream flavor, cookies and cream or rocky road? And from time to time, they ponder which is better, gas or electric appliances?

The last one, at least, appears to have been settled by a new study. The American Gas Association (AGA) compared energy usage and emissions for new construction homes for gas, electric and hybrid arrangements and detailed the findings in a report titled Building for

Efficiency: Home Appliance Cost and Emissions Comparison.

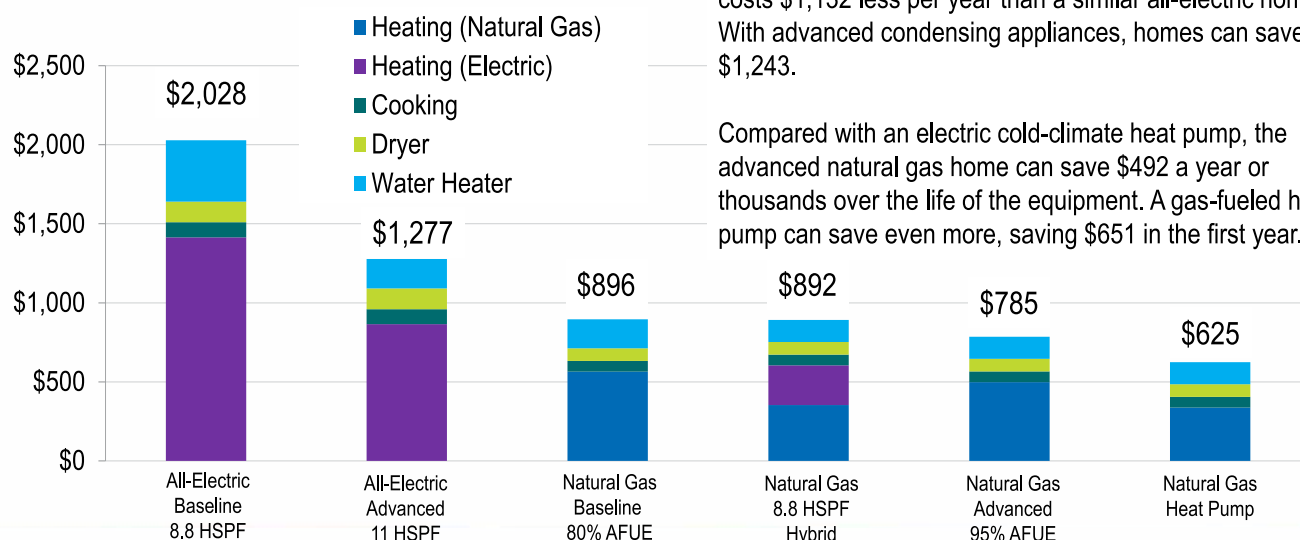
No stone was left unturned as researchers delved into every aspect of cost as well as the greenhouse gas emissions (GHGs) produced by heating appliances in new homes. The conclusion? Direct natural gas use for home heating is the lowest cost and lowest emissions option that consumers have been looking for.

“Builders and homeowners are choosing high-efficiency gas appliances where they can, and those choices are leading to reduced GHGs and energy cost savings,” said Karen Harbert, president and CEO of AGA.

Natural gas households typically have the lowest energy costs compared with similar electric configurations.

Annual Energy Costs for Gas or Electric Uses

Dollars per Year



Key Takeaways

A single-family home with standard natural gas appliances costs \$1,132 less per year than a similar all-electric home. With advanced condensing appliances, homes can save \$1,243.

Compared with an electric cold-climate heat pump, the advanced natural gas home can save \$492 a year or thousands over the life of the equipment. A gas-fueled heat pump can save even more, saving \$651 in the first year.

92% of all centrally-ducted electric heat pumps have an HSPF below 9.2

Most (75%) new natural gas homes currently install with a high-efficiency furnace.

Natural gas households typically have the lowest energy costs compared with similar properties operating wholly on electricity. The savings can add up to thousands of dollars per year.

To eliminate bias, the AGA relied on data gathered from the U.S. Department of Energy, U.S. Energy Information Administration and National Renewable Energy Laboratory's Cambium Database. Using this publicly available data, the study examined a variety of home appliance options, including natural gas heat pumps. The study evaluated home energy performance against a few factors, such as building design, heating, ventilation and cooling systems. Climate conditions from region to region were also considered in the report's calculations.

Those choosing natural gas can expect to save \$1,132 per year in a standard natural gas home compared to their all-electric equivalents. That number would increase to \$1,243 annually if condensing appliances are used. If upgraded natural gas appliances are utilized, a homeowner would realize \$492 annually in savings compared to an electric cold-climate heat pump. Although all electric options can save

"Builders and homeowners are choosing high-efficiency gas appliances where they can, and those choices are leading to reduced GHGs and energy cost savings."

— Karen Harbert, president and CEO, American Gas Association

building costs, they will result in higher operating costs.

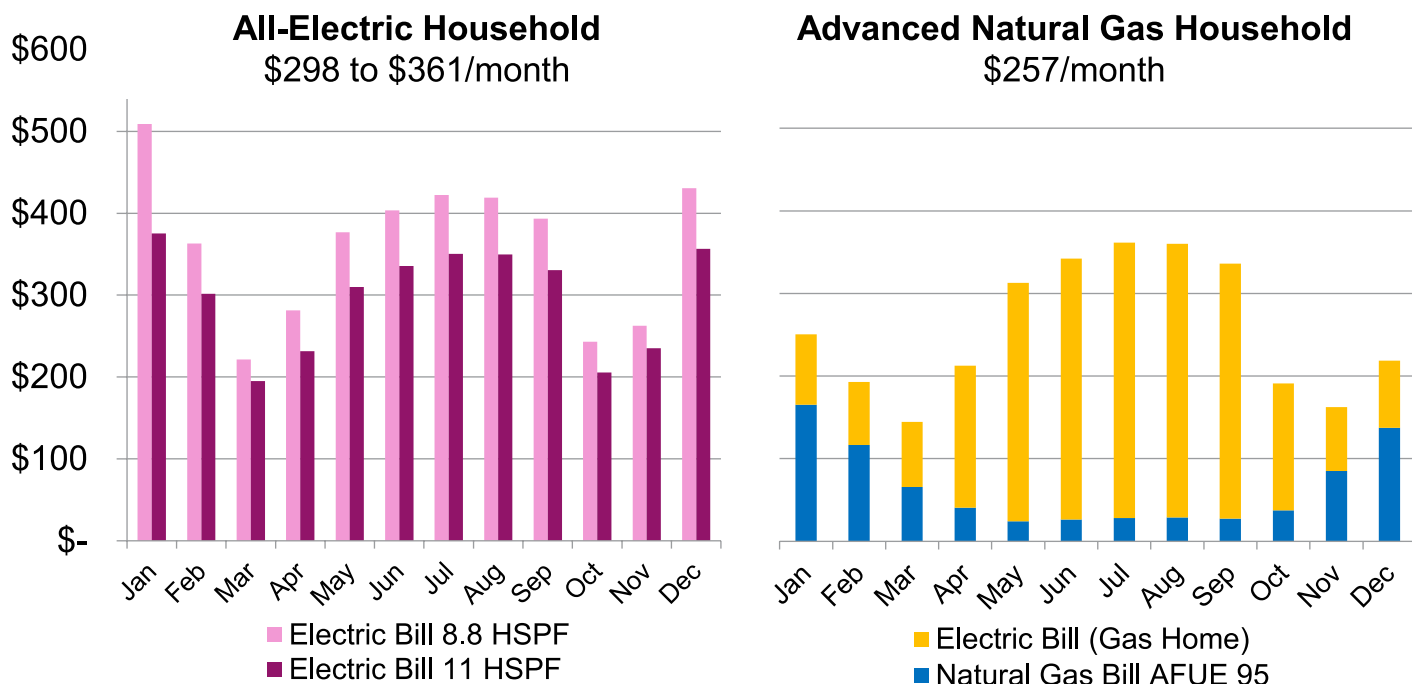
No wonder consumers show a strong preference for high-efficiency, condensing gas furnaces compared to their electrical counterparts. When it comes to new construction, these advanced gas heating appliances are favored by three-quarters of the market. Further, when homes have access to natural gas, no natural gas appliances are found in only 16% of homes.

GAS IS BETTER FOR THE ENVIRONMENT

But it isn't just on the financial front that gas appliances excel. The AGA study also considered emissions. It found that new homes

Monthly Energy Costs for All End Uses

Dollars per Month



The AGA study found that new homes with all-electric appliances were hit with monthly winter bills that were more than \$200 higher than natural gas households during the winter months. All-electric homes in cold climates saw slightly lower summer bills (\$10-\$20) compared to natural gas homes. Overall, annual operating costs are between \$491 and \$1,243 lower in a natural gas house. Those choosing natural gas can expect less utility price volatility each month, far lower winter bills, and to pay less each year than electric homes.

COURTESY OF THE AMERICAN GAS ASSOCIATION

that install high efficiency natural gas appliances can expect to reduce GHGs by 17% compared to a similar all-electric household. When compared to a home using a cold-climate heat pump, emission reductions for the gas home can equal or exceed that of a home using a cold-climate heat pump. The gas home will also reduce lifetime costs by thousands of dollars.

Those opting for renewable natural gas (RNG) are going to experience even greater environmental gains. According to an AGF Renewable Sources of Natural Gas Study, using 1 unit of RNG can offset 96% of the emissions from conventional natural gas. Although RNG is

“Natural gas and innovative technologies like RNG are critical to delivering efficient, reliable and cost-effective energy to homes now and in the future,”

— Harbert

more expensive than conventional natural gas, it is lower cost than grid-based electricity. It is fast becoming the go-to option for homeowners intent on minimizing their carbon footprint.

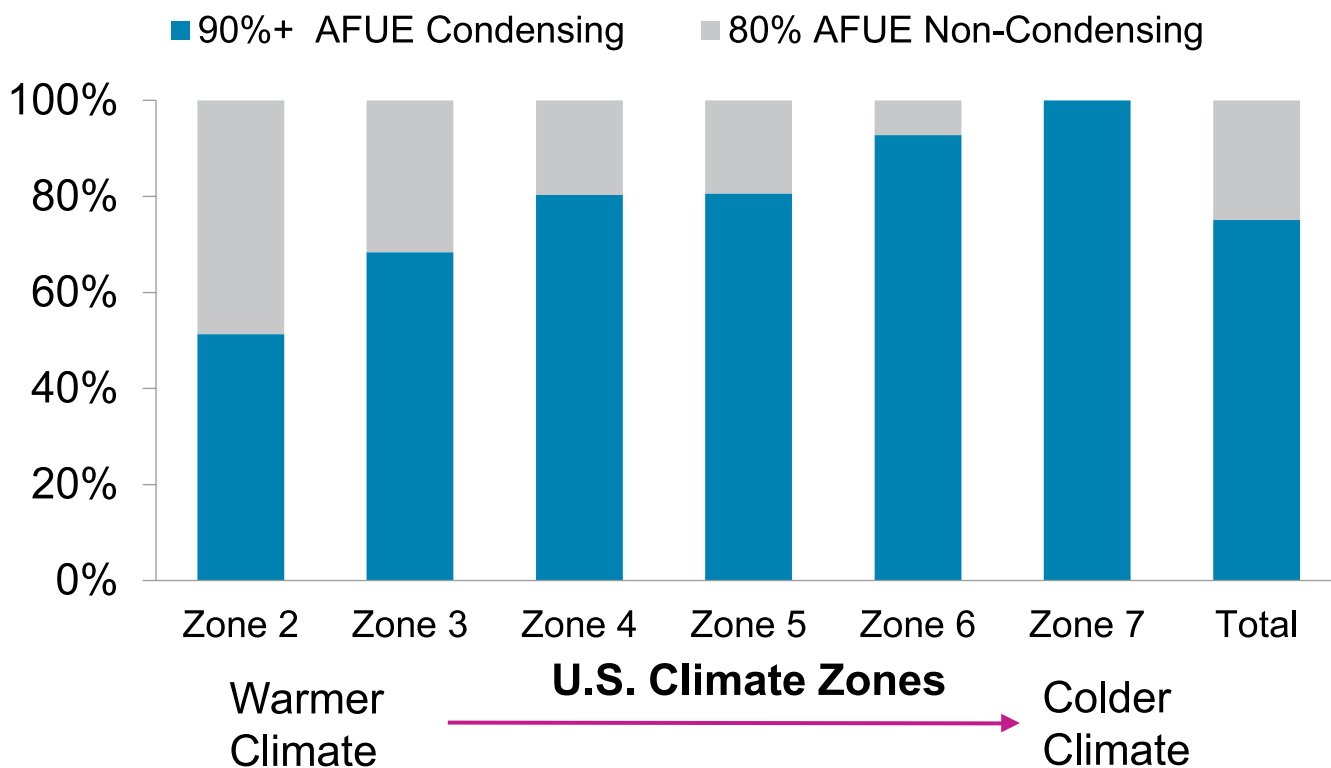
“Natural gas and innovative technologies like RNG are critical to delivering efficient, reliable and cost-effective energy to homes now and in the future,” Harbert said. ■

Natural Gas Furnaces

Installed base by efficiency/product class

75% average condensing installation rate for new homes and businesses. 90% or more in the coldest climates.

COURTESY OF THE AMERICAN GAS ASSOCIATION

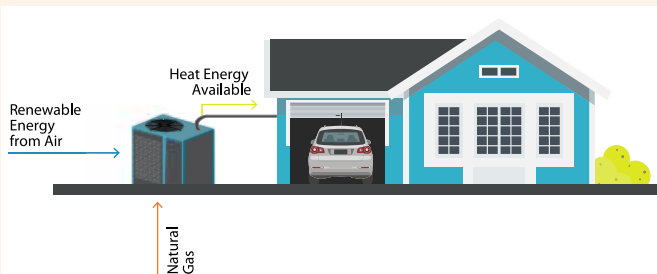


Outside of the Southern United States, new homes install natural gas appliances at a rate five times higher than electric. There is a 75% natural gas furnace installation rate for new homes and businesses and that rises to 90% or more in the coldest climates.

NEW SOLUTIONS ON THE HORIZON

Natural gas appliances have been around for a couple centuries. Yet innovation continues at a rapid rate.

Gas heat pumps are a great new method of space heating, cooling and water heating. They work by extracting heat from outside of a facility and transferring it to its interior. This process can also be reversed to create a cooling effect. When outside air is pulled into the system, fans are used to pull warmth from the air. The combustion of natural gas adds to ambient heat and is pumped into the home. Innovative appliances like natural gas heat pumps not only cost less to operate than electric heat pumps, but they also produce lower emissions than all-electric homes.



Natural gas heat pumps extract heat from the outside air and combine it with energy produced through natural gas combustion to provide ample heating and cooling for an entire household.

Hybrid solutions are also available that combine electric heat pumps with a gas furnace. In areas where temperatures are frequently changing, such units may make sense as the owner can change from one mode to another to obtain the lowest energy costs and the most effective form of heating and cooling.

MAKING NATURAL GAS EVEN MORE ENVIRONMENTALLY FRIENDLY

Natural gas is a far more environmentally friendly source of energy than coal, oil or electric. Work is being done on several fronts to further improve the emissions credentials of natural gas. Chief among them are hydrogen blends and renewable natural gas (RNG).

Blending hydrogen with natural gas is one approach that is growing in popularity. If hydrogen is available locally, some facilities blend small amounts of it with natural gas. A 20% hydrogen blend might lower carbon emissions by up to 10%.

Also known as biomethane, RNG is biogas that has been upgraded for use in place of conventional natural gas. It is

produced from sources such as livestock farms, municipal solid waste landfills, wastewater treatment plants, and from the waste products of food production.

For example, the Full Circle Dairy renewable natural gas facility in Lee, Florida, opened in 2024. Its annual RNG production captures and redirects more than 1,100 metric tons of methane per year into a renewable energy source. This is the emission reduction equivalent of powering 3,500 homes for a year. The RNG is transported by Chesapeake Utilities Corp.'s subsidiary Marlin Gas Services to an injection point in Yulee, Florida, and distributed to customers in Nassau County, Florida.

"The Full Circle Dairy RNG facility turns dairy manure into pipeline-quality RNG," said Justin Stankiewicz, director of business development – pipelines, virtual pipelines and renewables at Chesapeake Utilities. "People overwhelming support RNG because it offers a sustainable way to turn waste products into low-emission energy to power people's daily lives."

In addition, this facility helps Full Circle Dairy reduce carbon emissions generated via farming. This is accomplished using a natural process without the addition of any synthetic chemicals. In addition to creating renewable energy, water quality is upgraded by reducing the amount of phosphate and nitrogen in the fertilizer byproduct that is used by the farm to grow feedstock.

"Converting manure into renewable energy benefits the farmer, the local community, the environment, and the homes and businesses who consume the energy," Stankiewicz said.



Full Circle Dairy in Lee, Florida, produces renewable natural gas that is distributed by Chesapeake Utilities Corp. customers in the region.

COURTESY OF CHESAPEAKE UTILITIES CORP.

PHOTO COURTESY OF CHESAPEAKE UTILITIES CORP.







Enjoying the outdoors

Back yard designs? Natural gas offers flexibility, ambiance and efficiency

By Tonya McMurray

Consumers are increasingly looking for multipurpose outdoor spaces that feel like an extension of their homes.

“With the rising cost of living space, many homeowners are seeking to maximize their outdoor areas, creating versatile spaces for year-round entertaining,” said Krystal Budde, operations coordinator for Burnaby Manufacturing Ltd. “By incorporating smart design elements and dependable products, homeowners can turn their backyards into customized retreats that combine style and functionality.”

Patrick Jardini, president of American Gas Works LLC, said creating a backyard for maximum enjoyment starts with a focus on both comfort and functionality.

“A comfortable atmosphere is essential,” he said. “Features like gas heaters and fire pits provide warmth during cooler months while adding a cozy ambiance. Proper lighting is equally important, extending the usability of your outdoor space into the evening while enhancing safety and mood.”

Jardini recommends organizing your yard into zones for dining, lounging and entertaining to help define spaces and make them more functional.

Budde agreed noting that thoughtful design that incorporates lighting, comfortable furniture and seamless integration of firepits, heaters and outdoor kitchens can provide a welcoming space that can serve multiple purposes.

“With the rising cost of living space, many homeowners are seeking to maximize their outdoor areas, creating versatile spaces for year-round entertaining. By incorporating smart design elements and dependable products, homeowners can turn their backyards into customized retreats that combine style and functionality.”

**— Krystal Budde, operations coordinator,
Burnaby Manufacturing Ltd.**



Burnaby Manufacturing's gas plugs offer an added level of convenience and safety for outdoor design. The convenience outlet provides a plug similar to an electrical outlet that allows homeowners to simply plug in gas grills, patio heaters, lights and other appliances. Once installed, the outlets offer significant flexibility in the placement of outdoor appliances. A flexible hose allows homeowners to move appliances around the patio or yard. Burnaby also provides emergency stops and timers to enhance safety.

"Our gas plugs are game-changers for outdoor design," Budde said. "They provide a seamless, secure connection for natural gas appliances, which not only ensures uninterrupted use of appliances but also enhances safety by reducing tripping hazards from hoses."



PHOTO COURTESY OF BURNABY MANUFACTURING LTD.

Gas plugs add safety and convenience for natural gas appliance, allowing for flexible design of outdoor spaces.

YEAR-ROUND USE

Both Budde and Jardini note that they have recognized a trend in homeowners wanting to extend the outdoor season.

"There's a growing emphasis on year-round use with homeowners incorporating natural gas heaters, fire pits and covered areas to extend the usability of their backyards through all the seasons," Jardini said. "Outdoor kitchens featuring gas grills and stovetops are becoming increasingly popular, making alfresco dining more convenient and enjoyable."

Outdoor lighting is im-

portant in extending the use of outdoor spaces, serving both functional and aesthetic purposes. Jardini said lighting can help accentuate landscaping, architectural details or focal points such as fire pits and water features while also illuminating walkways, stairs and seating areas to increase safety.

"Lighting is evolving with layered designs that combine path lighting, accent lights and hanging fixtures to create a more immersive outdoor experience," he said. "By layering different types of lighting, you can achieve a balance between functionality and style, transforming your backyard into a space that is both practical and beautiful."

ECO-FRIENDLY DESIGN

More consumers are opting for eco-friendly design by incorporating sustainable materials and energy-efficient appliances, Budde said.

"Additionally, we're seeing a rise in minimalist, modern aesthetics with clean lines, integrated gas outlets and smart home technology to control lighting and appliances," she said.

Jardini said consumers are also investing in high-quality, American-made products like those offered by the veteran-owned American Gas Works.

Natural gas appliances play a key role in eco-friendly design, offering a fuel source that is reliable, cost-effective and clean burning.

"Natural gas is a reliable and constant fuel source that eliminates the hassle of refilling propane tanks or dealing with electrical outages," Jardini said. "It is also a cost-effective and environmentally friendly option, burning cleaner than many other fuel sources. With natural gas, you can enjoy instant flames and heat, making it an ideal choice for fire pits, heaters and outdoor cooking."

Budde agreed. "Natural gas offers a cost-effective and eco-friendly energy source which also will not break the bank for homeowners," she said. "It's also safer, as professional installations reduce the risk of leaks compared to portable propane options. Plus, natural gas appliances start instantly and deliver even performance, enhancing the overall outdoor experience." ■

GOING FOR A SWIM?

Whether you're looking to entertain friends, host a pool party or just enjoy warmer weather, swimming pools provide hours of fun. But in cooler climates or during spring and fall months, temperatures often make the water too cold without a pool heater.

Natural gas pool heaters warm water quickly and help maintain a consistent temperature regardless of weather or climate, making them the most popular system for heating pools, according to the U.S. Department of Energy (DOE).

Gas pool heaters use a combustion chamber that generates heat that transfers to the water as its pumped through a filter to the heater. Gas pool heaters are rated by British thermal units (Btus) with heat outputs ranging from 75,000 Btus to 450,000 Btus.

FINDING THE RIGHT SIZE

Pool heaters are sized based on the surface area of the pool and the difference between the pool temperature and average air temperatures while accounting for factors such as wind exposure, humidity levels and night temperatures, according to the DOE. This means pools in windy areas or where there is lower humidity or cooler nights will need a larger heater.

The DOE offers the following formula for determining the approximate heater size for an outdoor pool:

1. Determine the desired pool temperature. (For example, 75 degrees.)
2. Determine the average temperature for the coldest month of pool use. (For example, 58 degrees.)

3. Subtract the average temperature for the coldest month of pool use from the desired pool temperature to get your temperature rise. (For example, $75 - 58 = 17$ -degree temperature rise.)

4. Calculate the pool surface area in square feet. (For example, 600 square feet.)

5. Determine the Btu/hour output requirement by multiplying the pool area by the temperature rise by 12. (For example, $600 \times 17 \times 12 = 122,400$ Btu/hour.)

Homeowners will want to consider a pool heater's efficiency rating to ensure they are getting the best value. The DOE estimates that a heater with a 95% efficiency rating will save \$109 for every \$1,000 in fuel costs as opposed to a heater with 80% efficiency.

Adding a pool cover can save even more money. The DOE estimates that operating a pool year-round in Miami with a temperature of 80 degrees costs \$3,880 annually without a pool cover but drops to \$796 per year with a pool cover.

In a cooler climate such as Boston, Massachusetts, the DOE estimates that operating a pool heater from May 1 through August 31 with a temperature of 80 degrees will cost \$2,856 yearly without a pool cover compared to \$447 annually when a pool cover is used. Cost estimates are based on a 1,000-square-foot pool heated with an 80% efficient natural gas heater at \$1.09 per therm and uncovered for eight hours a day.

To maximize the efficiency of your pool heater, the DOE recommends using a qualified pool professional to install the heater and perform annual maintenance. ■

A natural gas pool heater can help extend the pool season, allowing you to enjoy your pool into the fall season.



Let's go shopping ...

... for a natural gas grill

By Monica Stavish Skaggs

There's nothing like the tempting aroma of sizzling steaks and assorted veggies on a gas grill in the summertime.

Affordable and convenient, natural gas grills take center stage, making outdoor grilling one of America's favorite pastimes. Natural gas is an eco-friendly fuel source that offers fast cooking times and lower fuel costs. Unlike grills that use charcoal, you never have to worry about not having a big enough bag to turn out a delicious meal. Also, natural gas appliances can operate even if you lose electricity.

Cooks love their gas grills, making them the most widely-owned type of grill in the United States, according to Consumer Reports, an independent, nonprofit organization that tests and rates various products. As outdoor kitchens grow in popularity, the most important element is the gas grill.

Besides being reliable, affordable and abundant, natural gas is the cleanest fossil fuel available. And because it's a high-energy density fuel, there's less waste. For the cook, gas grills provide faster cooking times, greater control over temperature, and immediate and visual heat.



Cooks love their gas grills, making them the most widely-owned type of grill in the United States.

— Consumer Reports

Large gas grills can cost from \$500 to \$3,000 and have larger cooking surfaces. Many feature mirror-polished stainless steel and have LED light displays, drawers, extra storage areas and upscale burners. They may also have extended warranties.

When considering grill size and price, consumers should also look at the quality of construction and heat output. Higher British thermal unit (BTU) ratings indicate more heat for cooking.

Other considerations include heat intensity, the ability to grill different foods evenly and at the same time, and temperature range to help determine versatility of the grill. Buyers should pay close attention to quality of construction, opting for a sturdy frame that can withstand regular use. It's also a good idea to choose a grill with burner warranties.

With so many gas grills to choose from, consumers are advised to do their research. Consumer Reports tests different models and makes its findings available online. An informed buying decision will result in years of great outdoor grilling with your natural gas grill. ■



SELECTING YOUR GAS GRILL

When shopping for a gas grill, consumers should first consider the size of their yard or area where the grill will be located. Also think about the number of people you'll be cooking for when picking out a new grill. Gas grills come in all sizes and typically have two to six burners, according to Consumer Reports.

The range of sizes includes portable gas grills that are great for small patios and decks. Many feature wheels and carts for mobility. Portable models without wheels are good for countertop usage.

Small, nonportable gas grills are another option for small spaces. Most have shelves that fold down so they can be easily stored. Prices begin around \$100.

Midsized grills with basic cooking features are the most common. These go all the way up to elaborate versions with features such as specially-lit knobs for cooking in the dark. The price range: \$150 to upwards of \$3,000.





Don't break the bank

Leasing equipment offers cost-saving alternative to buying

By Monica Stavish Skaggs

Property owners in search of comfort, affordability and easier living are making an innovative choice. They're deciding to lease heating, ventilating and air-conditioning (HVAC) systems, water heaters, standby generators and other major equipment instead of purchasing.

Instead of paying thousands of dollars upfront and then being hit with expected — and unexpected — maintenance and repair costs, many property owners are turning to companies that offer a predictable, monthly payment for an all-inclusive service. It's quickly becoming the latest trend for heating, cooling and plumbing systems.



For example, Comfort Connect™ offers a convenient option, the Premier Program®, for home and property owners that bundles new, high-efficiency equipment with long-term service and maintenance, plus affordable payments — allowing them to ensure consistent comfort throughout their home or dwelling.

The program is aimed at property owners of single-family homes, townhomes and condominiums who may be facing a large repair or replacement decision on older equipment or want to upgrade to a new system. It also appeals to property owners of non-owner-occupied dwell-

ings (multifamily apartments, single-family rentals, student housing and senior living complexes) who want a planned replacement program.

Consumer benefits include not having to spend a lot of money upfront and having regular maintenance and repairs done by the equipment owner.

"The Premier Program has been a game-changer for multifamily property owners," said Jon Carman, senior vice president, sales training at Comfort Connect. "By eliminating upfront costs and simplifying equipment maintenance and repairs, we've helped owners preserve capital, reduce stress and provide tenants with reliable comfort — all while improving their bottom line."

Based in Bethesda, Maryland, Comfort Connect is a financial technology company that partners with and trains home services contractors to provide the Premier Program to their customers throughout the United States. The Premier Program is offered via independent contractors through a complete portfolio of home comfort products, including HVAC systems, water heaters, water purification systems and standby generators. Homeowners receive energy-efficient equipment — all wrapped into an affordable monthly payment — without having to maintain the systems themselves.

CONVENIENCE AND PEACE OF MIND

Here's how the Premier Program works. It begins with installing the latest energy-efficient systems tailored to the needs of the homeowner

or property manager. Ongoing care and hassle-free maintenance features regular upkeep that is automatically handled by the contractor, including routine maintenance, filter changes and warranty-required servicing.

Priority repairs are made at no extra cost, and if something goes wrong, the customer receives top-notch service. There are no trip or labor fees or charges for parts.

The service comes with an all-in-one monthly payment. Everything is bundled including the new system, maintenance and service. The customer gains peace of mind with no surprises.

“For property owners, it all comes down to three things: cash flow, convenience and complete peace of mind,” said Anuj Khanna, Comfort Connect’s founder and CEO. “The Premier Program delivers on all fronts, making it effortless to manage properties while providing tenants with unmatched comfort and reliability.”

“For property owners, it all comes down to three things: cash flow, convenience and complete peace of mind. The Premier Program delivers on all fronts, making it effortless to manage properties while providing tenants with unmatched comfort and reliability.”

**— Anuj Khanna, founder and CEO,
Comfort Connect™**

The company strives to deliver complete home comfort and brand new, high-efficiency systems while lowering utility bills and providing all maintenance. At the same time, if anything does go wrong with a system, Khanna said, “it’s taken care of free of charge, other than the monthly payment.

“Most homeowners, in our experience and research, don’t think about the utility box sitting outside their house,” he added. “They just want to be comfortable on the inside. From a contractor’s perspective, there is significant value from vendors who partner with them to provide programs and services that can provide a new experience to the homeowners while impacting customer retention and future growth.”

Today’s evolving economy “is reshaping how property owners approach their investments,” Carman said. “People are prioritizing financial flexibility and long-term reliability, looking for solutions that ensure their systems are well-maintained and always working — without the hassle or risk of big upfront costs. The Premier Program was built to meet those changing expectations.

“More than a financial solution, the Premier Program is a step toward sustainability,” he continued. “By accelerating the adoption of high-efficiency systems and ensuring they are properly maintained, we help property owners reduce costs, enhance their comfort and support a greener future.” ■

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Comfort Connect™ offers a convenient option, the Premier Program® for home and property owners that bundles new, high-efficiency equipment with long-term service and maintenance, plus affordable payments — allowing them to ensure consistent comfort throughout their home or dwelling.

GRILLED CARIBBEAN-SPICED PORK TENDERLOIN WITH PEACH SALSA

Prep Time 15 min

Cook Time 20 min

Yield 4 servings (1-1/3 cups salsa)

INGREDIENTS

3/4 cup chopped peeled fresh peaches
1 small sweet red pepper, chopped
1 jalapeno pepper, seeded and chopped
2 tablespoons finely chopped red onion
2 tablespoons minced fresh cilantro
1 tablespoon lime juice
1 garlic clove, minced
1/8 teaspoon salt
1/8 teaspoon pepper
2 tablespoons olive oil
1 tablespoon brown sugar
1 tablespoon Caribbean jerk seasoning

1 teaspoon dried thyme
1 teaspoon dried rosemary, crushed
1/2 teaspoon seasoned salt
1 pork tenderloin (1 pound)

DIRECTIONS

- 1 In a small bowl, combine the first nine ingredients; set aside. In another small bowl, combine the oil, brown sugar, jerk seasoning, thyme, rosemary and seasoned salt. Rub over pork.
- 2 Grill, covered, over medium heat for 9-11 minutes on each side or until a thermometer reads 145°. Let stand for 5 minutes before slicing. Serve with salsa.

SOURCE: TASTE OF HOME.COM



GRILLED CAULIFLOWER STEAKS

Prep Time: 10 min

Cook Time: 20 min

Yield: 4 servings

INGREDIENTS

1 medium head cauliflower
3 tablespoons olive oil
1 teaspoon kosher salt
1/2 teaspoon garlic powder
1/4 teaspoon smoked paprika
1/4 teaspoon pepper
1/4 teaspoon crushed red pepper flakes
1 tablespoon minced fresh parsley

DIRECTIONS

- 1 Preheat grill to 400°. Cut cauliflower through the core into four 1-in.-thick steaks. Brush both sides of cauliflower with oil.
- 2 In a small bowl, combine salt, garlic powder, smoked paprika, pepper and red pepper flakes; sprinkle over cauliflower. Grill over direct heat, 2-3 minutes each side. Move to indirect heat and cook, covered, until tender and edges are lightly browned, 15-20 minutes, turning once halfway through cooking. Sprinkle with parsley.

SOURCE: TASTE OF HOME.COM



STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Bill Baldry, being duly sworn upon his oath deposes and states that he is Senior Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Bill Baldry
Bill Baldry
Senior Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 30 day of April, 2025.

Ann M. Murphy
Notary Public

My Appointment Expires: 4/28/29



NOTARY PUBLIC - State of Kansas
ANN M. MURPHY
My Appt. Expires 4/28/29

CERTIFICATE OF SERVICE

25-BHCG-298-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 9th day of May, 2025, to the following:

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067-0017
jflaherty@andersonbyrd.com

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

NICK SMITH, MANAGER - REGULATORY & FINANCE
BLACK HILLS/KANSAS GAS UTILITY COMPANY LLC
D/B/A Black Hills Energy
601 NORTH IOWA STREET
LAWRENCE, KS 66044
nick.smith@blackhillscorp.com

JEFFREY DANGEAU, ASSOCIATE GENERAL COUNSEL
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
655 EAST MILLSAP DRIVE, STE. 104
PO BOX 13288
FAYETTEVILLE, AR 72703-1002
jeff.dangeau@blackhillscorp.com

ROB DANIEL, DIRECTOR OF REGULATORY
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
2287 COLLEGE ROAD
COUNCIL BLUFFS, IA 51503
rob.daniel@blackhillscorp.com

DOUGLAS LAW, ASSOCIATE GENERAL COUNSEL
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
2287 COLLEGE ROAD
COUNCIL BLUFFS, IA 51503
douglas.law@blackhillscorp.com

JOSEPH R. ASTRAB, CONSUMER COUNSEL
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

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

CERTIFICATE OF SERVICE

25-BHCG-298-RTS

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

MOLLY E MORGAN, ATTORNEY
FOULSTON SIEFKIN LLP
1551 N. Waterfront Parkway
Suite 100
Wichita, KS 67206
mmorgan@foulston.com

JAMES P ZAKOURA, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
jzakoura@foulston.com

DAVID N DITTEMORE
FREEDOM PIPELINE, LLC
609 REGENT PARK DRIVE
MT. JULIET, TN 37122-6391
d.dittimore28@gmail.com

MONTGOMERY ESCUE, CONSULTANT
FREEDOM PIPELINE, LLC
3054 KINGFISHER POINT
CHULUOTA, FL 32766
montgomery@escue.com

KIRK HEGER
FREEDOM PIPELINE, LLC
1901 UNIVERSITY DRIVE
LAWRENCE, KS 66044
kirkheger@gmail.com

AARON BAILEY, ASSISTANT GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
aaron.bailey@ks.gov

PATRICK HURLEY, CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
patrick.hurley@ks.gov

PAUL MAHLBERG, GENERAL MANAGER
KANSAS MUNICIPAL ENERGY AGENCY
6300 W 95TH ST
OVERLAND PARK, KS 66212-1431
mahlberg@kmea.com

TERRI J PEMBERTON, GENERAL COUNSEL
KANSAS MUNICIPAL ENERGY AGENCY
6300 W 95TH ST
OVERLAND PARK, KS 66212-1431
pemberton@kmea.com

DARREN PRINCE, MANAGER, REGULATORY & RATES
KANSAS MUNICIPAL ENERGY AGENCY
6300 W 95TH ST
OVERLAND PARK, KS 66212-1431
prince@kmea.com

DIXIE RIEDEL, DIRECTOR OF NATURAL GAS, KMGA
KANSAS MUNICIPAL ENERGY AGENCY
6300 W 95TH ST
OVERLAND PARK, KS 66212-1431
riedel@kmea.com

CERTIFICATE OF SERVICE

25-BHCG-298-RTS

GLEND A. CAFER, MORRIS LAING LAW FIRM
MORRIS LAING EVANS BROCK & KENNEDY CHTD
800 SW JACKSON STE 1310
TOPEKA, KS 66612-1216
gcafer@morrislaing.com

LUKE A. SOBBA, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY CHTD
800 SW JACKSON STE 1310
TOPEKA, KS 66612-1216
lsobba@morrislaing.com

WILL B. WOHLFORD, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY CHTD
300 N MEAD STE 200
WICHITA, KS 67202-2745
wwohlford@morrislaing.com

PHOENIX Z. ANSHUTZ, ATTORNEY
PENNER LOWE LAW GROUP, LLC
245 N WACO STREET, STE 125
WICHITA, KS 67202
panshutz@pennerlowe.com

FRANK A. CARO, JR., ATTORNEY
POL SINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
fcaro@polsinelli.com

JARED R. JEVONS, ATTORNEY
POL SINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
jjevons@polsinelli.com

RICHARD L. HANSON
RICHARD L. HANSON
16171 ROAD I
LIBERAL, KS 67901
rlhanson@wbsnet.org

LAURA PFLUMM CEREZO, ATTORNEY
SEABOARD ENERGY KANSAS, LLC
D/B/A SEABOARD CORPORATION
9000 W 67TH STREET
STE 200
MERRIAM, KS 66202
laura.cerezo@seaboardcorp.com

LAURA PFLUMM CEREZO, ATTORNEY
SEABOARD ENERGY KANSAS, LLC
D/B/A SEABOARD FOODS LLC
9000 W 67TH STREET
STE 200
MERRIAM, KS 66202
laura.cerezo@seaboardcorp.com

JENNIFER CHARNO NELSON, ATTORNEY
SEABOARD ENERGY KANSAS, LLC
D/B/A SEABOARD CORPORATION
9000 W 67TH STREET
STE 200
MERRIAM, KS 66202
jennifer.nelson@seaboardfoods.com

JENNIFER CHARNO NELSON, ATTORNEY
SEABOARD ENERGY KANSAS, LLC
D/B/A SEABOARD FOODS LLC
9000 W 67TH STREET
STE 200
MERRIAM, KS 66202
jennifer.nelson@seaboardfoods.com

STACY WILLIAMS, SVP, GENERAL COUNSEL
SYMMETRY ENERGY, LLC
1111 Louisiana St.
Houston, TX 77002
stacy.williams@symmetryenergy.com

CERTIFICATE OF SERVICE

25-BHCG-298-RTS

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

Ann Murphy

Ann Murphy