

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) Docket No. 25-BHCG-298-RTS
Changes in its Rates for Natural Gas Service.)

**JOINT MOTION TO APPROVE
UNANIMOUS SETTLEMENT AGREEMENT**

Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), Black Hills/Kansas Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills" or "Company"), the Citizens' Utility Ratepayer Board ("CURB"), Kansas Municipal Gas Agency ("KMGA"), Symmetry Energy Solutions, LLC ("Symmetry"), WoodRiver Energy, LLC ("WoodRiver"), Freedom Pipeline, LLC ("Freedom Pipeline"), and Seaboard Energy Kansas, LLC ("Seaboard") (collectively, "Joint Movants" and signatory parties to this Joint Motion), pursuant to K.A.R. 82-1-230a, request that the Commission issue an order approving the Unanimous Settlement Agreement ("Agreement"), attached as **Exhibit A**. In support of this Motion, the Joint Movants state and allege as follows:

1. On February 3, 2025, Black Hills filed an Application in this docket to make certain changes in its rates and charges for natural gas service. Pursuant to the Commission's Order dated February 11, 2025, the effective date of the Application was suspended until October 1, 2025. On February 19, 2025, the Commission issued an Order establishing a procedural schedule. This matter is currently set for hearing on June 30, 2025.
2. CURB, KMGA, Symmetry, WoodRiver, Freedom Pipeline and Seaboard were granted intervention in this rate case. There were no other intervenors in the case.
3. The schedules filed with Black Hills' Application indicated a need to increase base rates

by \$21.6 million, based upon normalized operating results for the 12 months ending September 30, 2024, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments. In its Application, Black Hills sought approval of an Insurance Expense Tracker. Black Hills also sought Commission authority to file an abbreviated rate case to recover capital investment permitted by K.S.A. 66-128. Black Hills also proposed several revisions to its Transportation Tariffs. Black Hills submitted the testimony of nine (9) witnesses and the schedules required by K.A.R. 82-1-231 to support its request.

4. On May 9, 2025, Staff filed its direct testimony (including supporting schedules and exhibits) in the above docket recommending an increase in base rates for Black Hills in the amount of \$13.6 million, which included \$4.4 million in GSRS surcharges and a net revenue increase to customers of \$9.2 million. Staff also recommended approval of the Insurance Expense Tracker and Black Hills' request for an abbreviated rate case with conditions on both proposals.

5. On May 9, 2025, CURB filed testimony in which it recommended an increase in base rates of \$13.7 million. Additionally, CURB recommended approval of the Insurance Expense Tracker and the abbreviated rate case request with conditions on both proposals.

6. On May 9, 2025, WoodRiver, Freedom Pipeline and Seaboard filed direct testimony addressing several of Black Hills' proposed changes to its Transportation Tariffs. KMGA also filed direct testimony relating to Black Hills' class cost of service study and rate design recommendations. On May 23, 2025, Freedom Pipeline and Symmetry filed cross-answering testimony.

7. Black Hills filed rebuttal testimony on May 30, 2025. Black Hills revised its base rate increase amount to \$18.3 million and net new revenue amount to \$13.9 million after accounting for GSRS collections.

8. Subsequently, on June 5, 2025, the Joint Movants met to discuss the possible

settlement of the issues in this matter. The Joint Movants were able to reach a settlement agreement in principle resolving all issues in the case. The Settlement Agreement was executed and filed with the Commission on June 13, 2025. The resolution of all of the issues is set forth in the Agreement attached hereto as **Exhibit A**. Since all parties to the docket signed the Agreement, it is considered a unanimous settlement agreement under the Commission's regulations (K.A.R. 82-1-230a).

9. The Joint Movants believe the Agreement represents a reasonable and fair resolution of this matter and that the terms contained therein are in the public interest. Joint Movants believe the Agreement satisfies the three factors that the Commission considers when reviewing a proposed unanimous settlement agreement.

10. As the Commission is aware, the three questions the Commission considers when reviewing proposed unanimous settlement agreements are as follows:

- (a) is the Agreement supported by substantial competent evidence;
- (b) does the Agreement result in just and reasonable rates; and
- (c) are the results of the Agreement in the public interest?¹

11. The parties to this docket are Staff, Black Hills, CURB, WoodRiver, KMG, Symmetry, Freedom Pipeline and Seaboard. The Agreement addresses all issues between the Joint Movants raised in this proceeding. Representatives from all of the Joint Movants participated in the settlement negotiations in this docket on June 5, 2025. A settlement of all issues was reached by the Joint Movants resulting in the Agreement attached as **Exhibit A** which is being filed with this Motion. All Parties have had an opportunity to be heard with respect to the terms of the Agreement.

12. The Agreement was fully and fairly negotiated and represents a reasonable compromise

¹Docket No. 23-ATMG-359-RTS, Order Approving Settlement Agreement, issued May 9, 2023, paragraph 23.

based on all Parties' pre-filed positions and will result in just and reasonable rates for Black Hills' customers. Kansas law recognizes a strong policy favoring and encouraging settlements.² Standards for reviewing the reasonableness of a settlement agreement require the Commission to make a finding, supported by substantial competent evidence from a review of the record as a whole, that the settlement will establish just and reasonable rates.³ That standard is met in this case.

A. THE AGREEMENT IS SUPPORTED BY SUBSTANTIAL COMPETENT EVIDENCE

13. There is substantial competent evidence in the record to support the agreement reached by the Joint Movants. In total, nine (9) Black Hills witnesses filed direct and/or rebuttal testimony along with the testimony of a witness being filed in support of the Agreement. In addition to the testimony filed by the Joint Movants in support of the Agreement, nine (9) Staff witnesses and four (4) CURB witnesses also filed direct testimony in this docket. Intervenors, KMGA, Freedom Pipeline, Seaboard, Symmetry and WoodRiver filed direct and/or cross-testimony in this docket. The Agreement is consistent with the testimony filed in this docket and reflects a compromise of the positions taken by the Joint Movants as set forth in their respective direct, cross and rebuttal testimonies and exhibits.

14. Settlement negotiations were thorough and comprehensive and the Joint Movants had differing opinions about certain items. However, the Joint Movants were able to negotiate a compromise that satisfied each Joint Movant. This was done, in part, by agreeing to a revenue requirement without explicitly stating the resulting conclusions on every item in dispute. Where it was necessary to specifically state the settlement reached by the Joint Movants on a particular item for

²*Bright v. LSI Corp.*, 254 Kan. 853, 858, 869 P.2d 686 (1994).

³*Farmland Industries v. Kansas Corporation Commission*, 24 Kan.App.2d 172, 186-188, 943 P.2d 470 (1997); *Citizens' Utility Ratepayer Board v. State Corp. Comm'n of the State of Kansas*, 28 Kan.App.2d 313, 316-317, 16 P.3d 319 (Kan.App.2000).

setting future rates or for other reasons, the Joint Movants did so.

B. THE AGREEMENT WILL RESULT IN JUST AND REASONABLE RATES

15. Kansas case law dealing with utility rate cases indicates the "just and reasonable" standard coincides with the "zone of reasonableness" test adopted by the Kansas courts. The "just and reasonable" standard was first outlined by the United States Supreme Court.⁴ The Court emphasized that when evaluating whether rates are just and reasonable, the focus of inquiry is properly on the end result or "total effect" of the rate order, rather than on the specific rate-setting method employed. In addition, the *Hope* case was followed by another Supreme Court case,⁵ which found the Natural Gas Act's articulated "just and reasonable" standard coincides with the applicable constitutional standards and any rate selected by a regulatory commission within the "broad zone of reasonableness" cannot properly be attacked as confiscatory.

16. Applying these standards to the Agreement, the agreed-upon net new base rate increase of \$15.2 million falls within the range of increases proposed by Staff, CURB and Black Hills and is consistent with Kansas law regarding the reasonableness of rates. The Kansas Supreme Court has discussed the "zone of reasonableness" as it applies to the Commission's ratemaking function as follows:

There is an elusive range of reasonableness in calculating a fair rate of return. A court can only concern itself with the question as to whether a rate is so unreasonably low or so unreasonably high as to be unlawful. The in-between point, where the rate is most fair to the utility and its customers, is a matter for the State Corporation Commission's determination.⁶

⁴*Power Comm'n v. Hope Gas Co.*, 320 U.S. 591, 64 S.Ct. 281, 88 L.Ed. 333 (1944).

⁵*Permian Basin Area Rate Cases*, 390 U.S. 747, 770, 88 S.Ct. 1344, 20 L.Ed.2d 312, *reh denied* 392 U.S. 917, 88 S.Ct. 2050 (1968).

⁶*Southwestern Bell Tel. Co. v. State Corporation Commission*, 192 Kan. 39, 41, 386 P.2d 515 (1963).

17. Black Hills' base rate increase as set forth in its rebuttal testimony was \$18.3 million. Staff recommended a base rate increase of \$13.6 million. CURB recommended in its testimony a base rate increase of \$18 million. Accordingly, the stipulated increase in base rates of \$15.2 million clearly falls within the zone of reasonableness when one considers the stipulated revenue increase is well within the positions of the Joint Movants. When combined with the evidence presented by the Joint Movants through filed testimony and schedules, the stipulated revenue requirement is supported by substantial competent evidence and results in just and reasonable rates. The stipulated amount also satisfies the balancing test aspect of the zone of reasonableness evaluation because the stipulated amount necessarily represents the Joint Movants' recognition of the risk of litigation and that a party will likely not prevail on every element of the pre-filed case.

18. In addition to the establishment of an overall revenue increase, the other specific provisions of the Agreement were fully and fairly negotiated by the Joint Movants in conjunction with the knowledge that it is unlikely the Commission would accept all of the Joint Movants' pre-filed positions. Each Joint Movant carefully considered the issues before the Commission and used their best judgment and knowledge of Commission precedent to determine where it might be successful and where compromise was warranted and appropriate.

C. THE AGREEMENT IS IN THE PUBLIC INTEREST

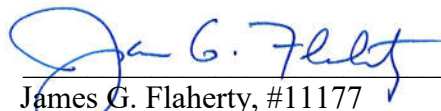
19. Each Joint Movant has a duty to protect the interest of the party it represents. Black Hills has a duty to its customers, employees and shareholders. The Staff and the Commission are in the unique position of being required to weigh and balance the interests of the company, the customers, and the public generally. CURB represents the interests of residential and small commercial customers. As referenced in the *Kansas Gas & Electric* case, "the focus of the inquiry (in

setting "just and reasonable" rates) is properly on the end result or "total effect" of the rate order, rather than upon the rate-setting employed."⁷ The "total effect" of the terms of the Agreement results in just and reasonable rates and represents an equitable balancing of the interest of all the Parties. Thus, the Agreement is in the public interest and should be approved by the Commission in its entirety.

20. The Joint Movants will be filing testimony in support of the Agreement on June 16, 2025.

WHEREFORE, for the reasons set forth herein, Joint Movants request that this Joint Motion be granted and that the Agreement attached hereto be approved.

Respectfully submitted:



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⁷*Kansas Gas & Electric*, 239 Kan. 483, 489 (1986).

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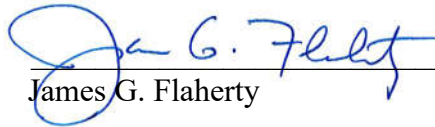
Attorneys for Freedom Pipeline, LLC

VERIFICATION

STATE OF KANSAS, COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy named in the foregoing Joint Motion to Approve Unanimous Settlement Agreement, and is duly authorized to make this affidavit; that he has read the foregoing Joint Motion, and knows the contents thereof; and that the facts set forth therein are true.


James G. Flaherty

SUBSCRIBED AND SWORN to before me this 13th day of June, 2025.





Notary Public

Appointment/Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was sent via U.S. Mail, postage prepaid, hand-delivery, or electronically, this 13th day of June, 2025, addressed to:

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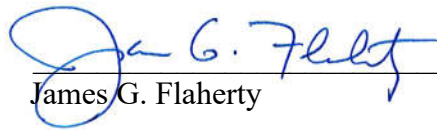
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Gas Utility Company, LLC, d/b/a Black Hills Energy,)
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Changes in its Rates for Natural Gas Service.)

UNANIMOUS SETTLEMENT AGREEMENT

This Unanimous Settlement Agreement ("Agreement" or "Settlement") is entered into between and among the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), Black Hills/Kansas Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills" or "Company"), the Citizens' Utility Ratepayer Board ("CURB"), Kansas Municipal Gas Agency ("KMGA"), Symmetry Energy Solutions, LLC ("Symmetry"), WoodRiver Energy, LLC ("WoodRiver"), Freedom Pipeline, LLC, ("Freedom Pipeline"), and Seaboard Energy Kansas, LLC ("Seaboard"), (collectively referred to herein as the "Parties" or "Joint Movants"). This Agreement is being submitted to the Commission for its approval pursuant to K.A.R. 82-1-230a.

I. INTRODUCTION

1. On February 3, 2025, Black Hills filed an Application in this docket to make certain changes in its rates and charges for natural gas service. Pursuant to the Commission's Order dated February 11, 2025, the effective date of the Application was suspended until October 1, 2025. On February 19, 2025, the Commission issued an Order establishing a procedural schedule. This matter is currently set for hearing on June 30, 2025.

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3. The schedules filed with Black Hills' Application indicated a need to increase base rates by \$21.6 million, based upon normalized operating results for the 12 months ending September 30, 2024, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments. The increase in base rates included \$4.4 million of GSRS surcharges currently being collected from customers. In its Application, Black Hills sought approval of an Insurance Expense Tracker. Black Hills also sought Commission authority to file an abbreviated rate case to recover capital investment permitted by K.S.A. 66-128. Black Hills also proposed several revisions to its Transportation Tariffs. Black Hills submitted the testimony of nine (9) witnesses and the schedules required by K.A.R. 82-1-231 in support of its request.

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5. On May 9, 2025, CURB filed testimony in which it recommended an increase in base rates of \$18.1 million. When accounting for the rebasing of \$4.4 million of GSRS revenues, CURB's recommended net new revenue increase is \$13.7 million. Additionally, CURB recommended approval of the Insurance Expense Tracker and the abbreviated rate case request with conditions on both proposals.

6. On May 9, 2025, WoodRiver, Freedom Pipeline and Seaboard filed direct testimony addressing several of Black Hills' proposed changes to its Transportation Tariffs. KMGA also filed direct testimony relating to Black Hills' class cost of service study and rate design recommendations. On May 23, 2025, Freedom Pipeline and Symmetry filed cross-answering testimony.

7. Black Hills filed rebuttal testimony on May 30, 2025. Black Hills revised its base rate increase amount to \$18.3 million and net new revenue amount to \$13.9 million after accounting for \$4.4 million of GSRS surcharges.

8. Subsequently, on June 5, 2025, the Joint Movants met to discuss the possible settlement of the issues in this matter. The Joint Movants were able to reach a settlement agreement in principle resolving all issues in the case. The Settlement Agreement was executed and filed on June 13, 2025. The resolution of the issues is set forth below in this Agreement. Since all parties to the docket signed the Agreement, it is considered a unanimous settlement agreement under the Commission's regulations (K.A.R. 82-1-230a).

II. SETTLEMENT PROVISIONS

1. Stipulated Revenue Requirement.

a. The Parties agree that the Commission should authorize an overall annual increase in base rates of \$15.2 million. This increase includes \$4.4 million related to rebasing GSRS surcharge revenues. The incremental new revenue increase is \$10.8 million.

2. Carrying Charges to Be Applied for Purposes of Calculating Black Hills' GSRS and Abbreviated Rate Case Revenue Deficiency.

a. For purposes of calculating Black Hills' GSRS, the carrying charges to be applied to recoverable investments in such filings shall be calculated using a carrying charge of 8.37% gross of tax, which is based on state and federal tax rates in effect as of the date of Settlement. The Parties agree this carrying charge is solely for purpose of subsequent GSRS filings and the abbreviated rate case agreed to in this Settlement and is not precedential for any other purpose. Should tax rates change between now and the next Black Hills general rate case decision, the carrying charge set forth in this paragraph shall be adjusted to reflect the change

in the tax rates.

3. Capital Structure/Cost of Debt/Cost of Equity.

a. The Parties agree that nothing in this Settlement constitutes an agreement by the Parties to the capital structure, cost of debt and cost of equity presented in this case and this Settlement does not prevent the Parties from challenging such proposals in the future.

4. Abbreviated Rate Case.

a. The Parties agree on the abbreviated rate case procedure and limited issues to be addressed in the abbreviated rate case as proposed by Staff. For purposes of the abbreviated rate case the Parties agree that Black Hills' total adjusted rate base as of February 28, 2025, shall be \$294,824,431.

5. Deferred Accounting Insurance Tracker.

a. The Parties agree on the deferred accounting insurance tracker as proposed by Black Hills.

b. The Parties agree to Staff's recommendation to sunset the deferred accounting insurance tracker as part of Black Hills' next general rate case and require Black Hills to support the cost recovery of the deferred balance in its next general rate case filing.

c. The parties agree that the insurance amount embedded in base rates shall be \$1,128,696.

6. Accounting Matters.

a. Ad Valorem Surcharge. For purposes of filing Black Hills' ad valorem surcharge rider in December 2025 (and subsequent years until rebased in Black Hills' next base rate case), the Parties agree that the ad valorem tax expenses embedded in base rates shall be \$7,815,966.

b. Amortization periods and/or expenses are established as follows:

- i. Black Hills' actual rate case expense—five years;
- ii. Black Hills' Pension amortization of \$717,948 and OPEB amortization of \$95,444 - three years;
- iii. With respect to item 6.b ii above, Black Hills shall have the right to recover any unamortized amount relating to Pension and OPEB deferrals;
- iv. For the purposes of calculating Black Hills' pension tracker going forward, the Parties agree that the base rates agreed to in this Settlement include the following expenses:

- 1. Black Hills Pension Expense: \$262,612;
- 2. Black Hills OPEB Expense: \$167,600.

7. Tax Adjustment Rider ("TA Rider").

a. The Parties agree that Black Hills shall follow the process as proposed in its testimony to refund \$2,950,909. After Black Hills files its 2024 income tax return and the amounts are finalized, a true-up adjustment will be made in the TA Rider. The Company proposes this true-up adjustment occur prior to the first month of refunds being given to customers. If time does not allow for a true-up prior to November 1, 2025, the Company proposes to true-up the final EDIT amount at the end of the refund period, after April 30, 2026.

8. Class Cost of Service and Rate Design.

a. The Parties agree that nothing in this Settlement constitutes an agreement by the Parties to the Class Cost of Service Studies presented in this case and this Settlement does not prevent the Parties from challenging such studies in the future.

b. The residential class customer charge shall be \$21.00 per month. The small commercial customer charge shall be \$32.00 per month.

c. The Parties agree the rate increase shall be allocated among the respective classes of customers according to the amounts indicated for each class as shown on **Attachment A** to this Settlement.

d. The Parties agree to the rates set forth in **Attachment A**.

9. Time Period Used to Determine Normal Weather and Weather Normalization Adjustment ("WNA").

a. For purposes of this Settlement only, the Parties agree to use a 10-year period to determine normal weather. The Parties shall not be prejudiced, bound by or in any way affected by this portion of this Agreement in any future general rate case.

b. For the purpose of calculating the WNA factor, the Parties agree to use the Heating Sensitivity Coefficients for the WNA Rider as set forth in **Attachment B** to this Settlement.

10. Transportation Tariff Revisions and KMGA's Request Relating to CCOSS in Black Hills' Next General Rate Case.

a. The Parties agree to defer the proposed daily balancing transportation tariff revisions, including proposed revisions relating to (1) the addition of daily balance charges; (2) receipt point capacity allocation assignments; and (3) expansion of Operational Flow Order ("OFO") to customer-specific OFOs; to a separate docket to be initiated by Black Hills after a final order is issued in the abbreviated rate case discussed in this Settlement.

b. The Parties agree with respect to the proposed annual aggregation enrollment revision to allow for a two-year transition period. The beginning date for enrollment will be July 1st. The two-year period results in the initial annual enrollment under the new provision to be July 1, 2027.

c. The Parties agree to the non-telemetered daily balancing service charge being set at \$0.012 per therm.

d. The Parties agree to the Gas Quality Specifications revisions and the LVI telemetry requirements as proposed by Black Hills.

e. Black Hills agrees in its next general rate case to include in its Class Cost of Service Study ("CCOSS"), as an alternative for information purposes, a CCOSS that separates out the LVS customer class into Firm, Transportation and Interruptible customers. Black Hills is not obligated in any way to advocate for the alternative CCOSS provided.

11. Other Tariff Revisions.

a. The Parties agree to the tariff revisions proposed by Nicholas W. Smith in his direct and subsequent revisions accepted in his rebuttal testimony. Per CURB's recommendation, Section 2.1c shall be changed to read as follows:

(2.1-c) Disclaimer on Company's Treatment of Customer-Specific Information:

Customer information, which shall include all billing statement information, usage data and agent information, shall not be released to any other party without the customer's consent, except that neither notice nor Customer consent shall be required when Customer-specific information is released in response to a request of the Commission or its staff. If within a KCC proceeding, this exception also applies to the Citizens' Utility Ratepayer Board (CURB) or any other Commission-approved intervenor. This section shall not prevent Company from providing information regarding Customer status when requested by law enforcement or emergency personnel acting in an official capacity or when customer-specific information is released by court order, subpoena, or other order or requirement issued by a duly constituted authority, or when release of such information is necessary to provide service. Company shall not be required to notify the Customer or obtain the customer's consent in these instances.

b. In line with CURB's recommendation, Black Hills shall notify currently

contracted third-party vendors to request the deletion of customer data and provide status updates to CURB and Staff.

12. Effective Date of Increase in Rates.

a. The Parties agree to request that the new rates approved by the Commission in this rate case become effective on or before August 1, 2025.

13. Miscellaneous Provisions.

a. Nothing in this Settlement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that Black Hills is providing efficient and sufficient service at just and reasonable rates.

b. The Parties, including Staff, shall have the right to present pre-filed testimony in support of this Settlement. Such testimony shall be filed formally in the docket and presented by witnesses at a hearing on this Settlement. Such testimony shall be filed on or before June 16, 2025, as required by the procedural schedule filed in this docket.

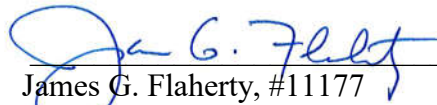
c. The Parties waive cross examination on all pre-filed testimony. The Parties agree that all such pre-filed testimony and exhibits may be incorporated into the record without objection. The Parties agree to waive the submission of post-hearing briefs.

d. This Settlement represents a negotiated settlement that fully resolves all of the issues in this docket among the Parties. The Parties represent that the terms of this Settlement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Settlement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve

this Settlement in the instant proceeding. If the Commission accepts this Settlement in its entirety and incorporates the same into a final order without material modification, the Parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

e. The provisions of this Settlement have resulted from negotiations among the Parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Settlement in total, the Settlement shall be voidable and no party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in such event, this Settlement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

IN WITNESS WHEREOF, the Parties have executed and approved this Stipulated Settlement Agreement, effective as of the 13th day of June, 2025 by subscribing their signatures below.



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ATTACHMENT A

Base Rate Revenue with Proposed Rates and Staff's Billing Determinants								
Customer Class	Adjusted Number of Bills	Adjusted Customer Usage (Therms)	Customer Charge	Volumetric Charge	Total Customer Charge	Total Volumetric Charge	Total Base Rate Revenue	Customer Class Allocation
Residential	1,271,636	68,116,135	\$21.00	\$ 0.30960	\$ 26,704,356	\$ 21,088,755	\$ 47,793,111	65.63%
Small Commercial - Sales	116,141	13,478,844	\$32.00	\$ 0.30960	\$ 3,716,512	\$ 4,173,050	\$ 7,889,562	10.83%
Small Commercial - Transportation	2,451	648,641	\$32.00	\$ 0.30960	\$ 78,416	\$ 200,819	\$ 279,235	0.38%
Small Volume Firm	15,414	14,235,932	\$86.11	\$ 0.19056	\$ 1,327,300	\$ 2,712,799	\$ 4,040,099	5.55%
Small Volume Transportation	5,503	6,860,171	\$86.11	\$ 0.19056	\$ 473,820	\$ 1,307,274	\$ 1,781,095	2.45%
Large Volume Firm	506	4,138,907	\$518.72	\$ 0.08697	\$ 262,472	\$ 359,961	\$ 622,433	0.85%
Large Volume Transportation	1,465	64,980,705	\$518.72	\$ 0.08697	\$ 759,925	\$ 5,651,372	\$ 6,411,297	8.80%
Large Volume Interruptible	181	2,411,351	\$518.72	\$ 0.08697	\$ 93,888	\$ 209,715	\$ 303,604	0.42%
Subtotal	1,413,296	174,870,686			\$ 33,416,689	\$ 35,703,746	\$ 69,120,435	
Irrigation Service	15,837	30,208,670	\$56.04	\$ 0.06862	\$ 887,505	\$ 2,072,919	\$ 2,960,424	4.07%
Irrigation Transportation	4,069	7,432,105	\$56.04	\$ 0.06862	\$ 228,027	\$ 509,991	\$ 738,018	1.01%
Total Sales and Transportation	1,433,202	212,511,461			\$ 34,532,221	\$ 38,496,371	\$ 72,818,878	

ATTACHMENT B

Heating Sensitivity Coefficients for the Weather Normalization Adjustment Rider						
Weather Station	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1
Concordia	RS-1	-	0.10040	SC-1	-	0.16990
Dodge City		0.04067	0.08170		0.07346	0.20196
Goodland		0.03287	0.06199		0.02709	0.23697
Topeka		0.02767	0.10234		0.06310	0.23515
Wichita		0.04426	0.09724		0.10470	0.22340
Weather Station	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1
Concordia	SVF	-	-	LVF	-	-
Dodge City		0.46956	1.17598		-	-
Goodland		0.14227	0.75778		-	-
Topeka		0.33517	1.33167		1.64013	10.68318
Wichita		0.67201	1.47508		3.03544	19.29686