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March 1, 2018

Ms. Lynn M. Retz
Secretary to the Commission
Kansas Corporation Commission
1500 Arrowhead Road
Topeka, Kansas 66604

RE: Docket No. 18-KGSG-317-CPL

Dear Ms. Retz:

Please find attached for your files, a report of the lost and unaccounted-for gas sub-categorized by community with over 10,000 customers. This report is submitted pursuant to the Commission's Order in Docket No. 15-GIMG-343-GIG.

Kansas Gas Service serves customers in two rate areas, denoted as the K System and the T System. T System customers are served from a transmission line owned and operated by Kansas Gas Service. Communities served in the T System do not have the metering necessary to separate out the deliveries into the community from the receipts to the specific customers and as such, those communities cannot be subdivided. For purposes of this report, Kansas Gas Service has included the total T System lost and unaccounted-for gas calculation.

Sincerely,

A handwritten signature in blue ink that reads "Janet Buchanan". The signature is fluid and cursive, written in a professional style.

Janet Buchanan
Director – Rates and Regulatory Affairs

**Kansas Gas Service Lost and Unaccounted for Gas Report
12 Months Ending May 2017**

	Community L&U ⁽¹⁾	System L&U ⁽²⁾	Total Company L&U ⁽³⁾
K System			
KC Metro ⁽⁴⁾	0.37%	0.13%	
Leavenworth/Lansing	0.55%	0.01%	
Topeka Metro	0.67%	0.08%	
Wichita Metro	-0.91%	-0.20%	
All Other K Communities	0.00%	0.00%	
Total K System		0.03%	0.015%
Total T System ⁽⁵⁾		-0.52%	-0.23%
Total Kansas Gas Service			-0.22%

(1) Lost and Unaccounted for gas in the community calculated on an individual community basis. A negative value indicates metered deliveries were greater than metered receipts.

(2) Lost and Unaccounted for gas in the community as a percent of the entire K-system or T-system.

(3) Lost and Unaccounted for gas for the K-system or T-system as a percent of the entire KGS system.

(4) KC Metro includes the cities of Kansas City, Overland Park, Shawnee, Lenexa plus smaller contiguous communities that have less than 10,000 customers.

(5) The T System includes Hutchinson, Salina and Manhattan. It cannot be further subdivided by community.

Kansas Gas Service Communities with more than 10,000 customers

<u>Community</u>	<u>Reporting Area</u>	<u>System</u>
Hutchinson	T System	T System
Kansas City	KC Metro	K System
Leavenworth	Leavenworth/Lansing	K System
Leawood	KC Metro	K System
Lenexa	KC Metro	K System
Manhattan	T System	T System
Overland Park	KC Metro	K System
Prairie Village	KC Metro	K System
Salina	T System	T System
Shawnee	KC Metro	K System
Topeka	Topeka Metro	K System
Wichita	Wichita Metro	K System