BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of the Application of Kansas)
Gas Service, a Division of ONE Gas, Inc.)
for Adjustment of its Natural Gas Rates in) Docket No. 24-KGSG-610-RTS
the State of Kansas)

OF
ERIC S. SANFORD
ON BEHALF OF KANSAS GAS SERVICE
A DIVISION OF ONE GAS, INC.

July 22, 2024

REBUTTAL TESTIMONY

OF

ERIC S. SANFORD

ON BEHALF OF KANSAS GAS SERVICE A DIVISION OF ONE GAS, INC.

DOCKET NO. 24-KGSG-610-RTS

1	I.	Position and	d Qualifications
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- 2 Q. Please state your name and business address.
- A. My name is Eric S. Sanford, and my business address is 15 East Fifth Street, Tulsa,
- 4 Oklahoma 74103.
- 5 Q. By whom are you employed and in what capacity?
- 6 A. I am employed by ONE Gas, Inc. ("ONE Gas") as Manager of Rates and Regulatory.
- 7 Q. Please describe your educational background and professional experience?
- 8 A. I received a Bachelor of Business Administration in Accounting from Northeastern

9 State University. I began my employment with ONEOK, Inc., ("ONEOK") in 2001, as

a Staff Specialist II within the Information Technology Department. In 2004, I was

promoted to Business System Analyst II. In 2006, I accepted a position as Manager

of Billing Control in the ONEOK Accounting Department. In 2010, I became the

Manager of Property Accounting and retained that position with ONE Gas after its

separation from ONEOK. In 2017, during a rotation of managers within the Accounting

Department, I became the Manager of Billing Control for a second time. In 2020, I

was promoted to Corporate Accounting Manager until February of 2024, when I

accepted my current position as Manager of Rates and Regulatory Analysis. Prior to

joining ONEOK, I worked as a Billing Specialist at WorldCom.

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1	Q.	Have you filed direct testimony in this Docket?
2	A.	On July 8, 2024, I filed direct testimony which adopted the testimony of Ms. Mindy R.
3		Edwards.
4	Q.	Do you sponsor any exhibits in connection with your rebuttal testimony?
5	A.	Yes. I sponsor Rebuttal Exhibits ESS-1 through ESS-7.
6	Q.	What is the purpose of your rebuttal testimony?
7	A.	The purpose of my rebuttal testimony is to respond to the direct testimony and
8		recommendations of Kansas Corporation Commission ("KCC") Staff witnesses Mr.
9		Daniel Buller and Mr. Ian Campbell, and Citizens' Utility Ratepayer Board ("CURB")
10		witness Ms. Andrea Crane on the following issues:
11		The inclusion of corporate Construction Work in Progress ("CWIP") projects to
12		be completed and placed in service by September 30, 2024, related to KCC
13		Staff Adjustment RB-3 and RB-4 and CURB Adjustment ACC-5;
14		The calculation of corporate depreciation expense for KCC Staff Adjustment
15		IS-2 and CURB Adjustment ACC-24; and,
16		The recommendation to use an 18-month average for materials and supplies
17		and corporate prepayments in KCC Staff Adjustment RB-6 and RB-7.
18	II.	Corporate CWIP, Plant In Service, and Accumulated Depreciation
19	Q.	Please discuss Staff Adjustment RB-3 and RB-4 regarding corporate CWIP
20		assets allocated to KGS.
21	A.	Mr. Buller recommends, in Staff Adjustment RB-3, a reduction in corporate plant and
22		in RB-4 a reduction to accumulated depreciation allocated to KGS in the amount of
23		\$3,853,575 and \$271,992, respectively. In this adjustment, Staff excluded corporate
24		allocated CWIP projects not placed in service as of April 30, 2024, from rate base. In
25		addition, Staff updated the Distrigas allocation factor to use the second quarter 2024
26		Distrigas allocation percentage to reflect Staff's update period ending April 30, 2024.

1	Q.	Do you agree with Staff Adjustment RB-3 and RB-4 as it relates to corporate
2		plant, CWIP, and accumulated depreciation?
3	A.	Partially. The Company agrees with Staff's update to include corporate plant and
4		accumulated depreciation balances allocated to KGS through April 30, 2024. The
5		Company also agrees with Staff's update to the Distrigas allocation factor. However,
6		the Company does not agree with Staff's Adjustment that excludes projects which will
7		be completed by September 30, 2024, and that were provided to the parties during the
8		discovery process in this case in data request 24-610 KCC-170¹.
9	Q.	Will other CWIP projects be placed into service by September 30, 2024?
10	A.	Yes. An additional \$864,721 ² of allocated corporate CWIP projects will be placed into
11		service by September 30, 2024. If the Commission accepts the Company's proposal
12		to include corporate CWIP placed into service by September 30, 2024, corporate plant
13		allocated to KGS will be \$87,184,756 ³ .
14	Q.	What is the basis for including plant in Rate Base that will be completed
15		subsequent to one year following the end of the test period?
16	A.	The allocated corporate CWIP balance of \$864,721 should be included in rate base to
17		be consistent with K.S.A. 66-128(b) which states:
18 19 20 21 22		(b) (1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public.
23		(2) Any public utility property described in subsection (b)(1) shall be

or less; (Emphasis added.)

deemed to be completed and dedicated to commercial service if: (A)

Construction of the property will be commenced and completed in one year

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¹ See Rebuttal Exhibit ESS-1 which is the Company's 24-610 KCC-170 Attachment B to data request 24-610 KCC-170.

² See Rebuttal Exhibit ESS-2; Worksheet tab named – PLT 3 ADA 2 CWIP which was provided in the Company's response to data request 24-610 KCC-169.

³ See Rebuttal Exhibit ESS-2; Worksheet tab named PLT 3 ADA 2 Summary which was provided in the Company's response to data request 24-610 KCC-169

Utilities are allowed to include CWIP in rate base so long as it is completed and placed in service within 12 months after the end of the test year. The CWIP balance the Company is requesting meets this standard.

- Q. Do you take issue with Staff's position that CWIP numbers from a past case were unreliable and therefore only known and measurable figures can be allowed?
- A. Yes, I do. Mr. Buller states in his Direct testimony, "Staff determined that KGS's estimated in service dates were unreliable and now believe that only known and measurable figures can be allowed." Mr. Buller failed to consider the Rebuttal testimony of Company witness Allison Edwards⁴ filed in Docket 18-KGSG-560-RTS. In that prior docket, Ms. Edwards provided evidence showing the vast majority of the actual in-service dates for corporate CWIP occurred on or before the projected inservice dates with all being within three months of the actual in-service dates. Mr. Buller also provided no evidence in this docket to support his position that the inservice dates for corporate CWIP were unreliable. Furthermore, his position is inconsistent with K.S.A. 66-128(b).
- Q. Please discuss CURB Adjustment ACC-5 related to corporate CWIP assets allocated to KGS.
- A. CURB recommends in Adjustment ACC-5, a reduction in corporate plant allocated to KGS in the amount of \$495,269, which limits corporate allocated CWIP to those projects that were placed into service by April 30, 2024.

⁴ See Rebuttal Exhibit ESS-3 on Bates Stamp page 6, Lines 4-11 of the Rebuttal Testimony of Company witness Allison Edwards, Docket 18-KGSG-560-RTS (Oct. 29,2018).

⁵ See Rebuttal Exhibit ESS-3 on Bates Stamp page 13 of the Rebuttal Testimony of Company witness Allison Edwards, Docket 18-KGSG-560-RTS (Oct. 29,2018) containing her Rebuttal Exhibit ANE-1 evidencing CWIP was placed in service in a reasonable timeframe.

- 1 Q. Do you agree with the calculation of CURB Adjustment ACC-5 as it relates to the corporate CWIP assets allocated to KGS?
 - A. No, I do not. Like my discussion above, CURB fails to consider that K.S.A. 66-128(b)allows for CWIP projects completed within one year from the end of the test year to be included in rates. The Company's proposal to include corporate CWIP that will be placed into service by September 30, 2024, complies with the statute.
 - Q. What is your response to CURB's claim that CWIP included by the Company did not meet the criteria outlined in the statue?
 - A. All projects being proposed as CWIP will be completed by September 30, 2024. These costs are known and measurable and are consistent for inclusion in rate recovery in this proceeding. The completed and projected capital additions will be placed into service prior to September 30, 2024, and should be included in the Company's request.
 - III. Corporate Depreciation/Amortization
 - Q. Please discuss Staff Adjustment IS-2 related to corporate depreciation.
- A. Staff recommends a decrease of \$499,106 to the Company's filed pro-forma corporate depreciation based on corporate plant in service and construction completed not classified ("CCNC") allocated to KGS as of April 30, 2024. Staff did not include corporate CWIP in the depreciation expense calculation.
 - Q. Do you agree with Staff Adjustment IS-2 as it relates to corporate depreciation/amortization?
- A. Partially. The Company agrees Staff correctly updated the corporate plant balances allocated to KGS through April 30, 2024. The Company also agrees Staff correctly updated the Distrigas allocation factor as of the second quarter of 2024. However, the Company contends that corporate allocated CWIP expected to be placed into service

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by September 30, 2024, should be included within rate base and as such the depreciation expense of these projects should be included in the cost of service. If the Commission accepts the Company's proposal to include corporate allocated CWIP placed into service since April 30, 2024, and corporate CWIP that will be placed into service by September 30, 2024, then the Company's corporate depreciation expense allocated to KGS will be \$7,516,2976 instead of the depreciation expense recommended by Staff.

- Q. Please discuss CURB Adjustment ACC-24 related to corporate depreciation/amortization.
- 10 A. CURB recommends removing depreciation expense on corporate CWIP allocated to
 11 KGS that was not completed by April 30, 2024.
 - Q. Do you agree with the calculation of CURB Adjustment ACC-24 as it relates to corporate depreciation?
 - A. No, I do not. CURB failed to include depreciation expense for corporate CWIP expected to be placed into service by September 2024 based on the April 2024 updated CWIP balance. If the Commission accepts the Company's proposal to include corporate allocated CWIP that will be placed into service by September 30, 2024, based on the April 2024 updated balance, the Company's total corporate allocated depreciation and amortization expense should be \$7,516,2977.

⁶ See rebuttal Exhibit ESS-2; Worksheet tab named – IS 24.1 Corp Depreciation; provided in the Company's response to 24-610 KCC-169

⁷ See rebuttal Exhibit ESS-2; Worksheet tab named – IS 24.1 Corp Depreciation; provided in the Company's response to 24-610 KCC-169

- Q. Please discuss Staff Adjustment RB-6 and RB-7 related to corporate materials and supplies and prepayments.
- A. Staff recommends a reduction in corporate materials and supplies of \$18,1948 in Staff Adjustment RB-6. Staff also recommends an increase in corporate prepayments (account 165) and long-term prepayments (account 186) of \$96,3559 and \$221,66310, respectively in Staff Adjustment RB-7.
 - Q. Do you agree with Staff Adjustment RB-6 and RB-7 related to corporate materials and supplies and prepayments?
- A. I partially agree. The Company agrees with Staff's update to corporate materials and supplies and prepayments to April 30, 2024, and update to the Distrigas allocation factor as of the second quarter of 2024. However, the Company does not agree with Staff's use of an 18-month average instead of a 13-month average.
- Q. Please describe why the Company's use of a 13-month average is the appropriate method to use in this case.
- A. The corporate materials and supplies and corporate prepayment balances were calculated by taking the average balance over 13 months, which allows KGS to normalize fluctuations in prepayment accounts during the test year. This normalization methodology has been used consistently by the Company and by Staff in settled Docket Nos. 12-KGSG-835-RTS ("12-835 Docket"), 16-KGSG-18 491-RTS ("16-491 Docket") and 18-KGSG-560-RTS ("18-560 Docket"). Similarly, this methodology has been approved in Oklahoma and Texas.

⁸ See Rebuttal Exhibit ESS-4

⁹ See Rebuttal Exhibit ESS-5

¹⁰ See Rebuttal Exhibit ESS-5

Additionally, KGS uses a 13-month average to be consistent with the Federal Energy Regulatory Commission ("FERC") § 154.312(e) which states:

(e) Statement E. Working Capital. Show the components of working capital in sufficient detail to explain how the amount of each component was computed. Components of working capital, other than cash working capital, may include an allowance for the average of 13 monthly balances of materials and supplies and prepayments actually expended and gas for resale. To the extent the applicant files to adjust the average of any 13 monthly balances, workpapers must be submitted that support the adjustment(s). (Emphasis added.)

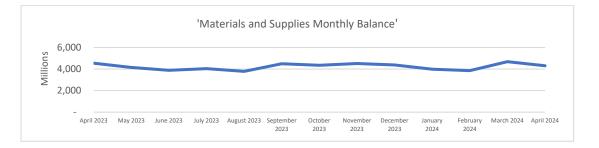
Q. Does Staff provide evidence to support the 18-month timeframe used in Staff Adjustment RB-6 and RB-7?

A. No. Mr. Campbell states on page 6 of his testimony that "Staff believes that an 18-month average provides a clearer image of the ongoing corporate material and supplies account balances." As shown in the materials and supplies charts below, a 13-month average provides a reasonable normalization of an annual period like the test period in this case; thus, picking an 18-month average timeframe as Staff has done does not provide a clearer image of ongoing Corporate Materials and Supplies account balances. The 13-month average also accounts for a single outlier month over the account value.

Staff also states that "Staff believes that similar to materials and supplies, corporate prepayments will likely cool over the next few years." In the Company's responses to Staff data request 24-610 KCC-192¹¹, the Company explained that material and supplies costs began increasing in 2022 to meet customer growth demands and due to rising cost of materials. Inflation is also another factor causing the increase in costs.

¹¹ See Rebuttal Exhibit ESS-6

The Company also provided a similar response to Staff data Request 24-610 KCC-193¹² explaining that corporate prepayment costs continue to increase due to increases in information technology software agreements and to comply with Security Directive 2 issued by the United States' Transportation Security Administration in 2021, an addition of a credit revolver and industry-wide increases to liability insurance premiums. Mr. Campbell recognizes corporate prepayments have been steadily increasing. As such, arbitrarily choosing an 18-month average to "capture lower values" does not reflect the Company's most recent and on-going working capital costs which are more accurately reflected in a 13-month average.



As shown in the corporate prepayment charts below, a 13-month average provides a reasonable normalization; thus, picking an 18-month average timeframe as Staff has done does not afford the company the opportunity to recover its reasonable costs. The Company's proposed 13-month normalization is appropriate.

¹² See Rebuttal Exhibit ESS-7



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Q. What is your recommendation regarding the corporate materials and supplies and prepayments adjustment?

A. If the Commission accepts a 13-month average for corporate materials and supplies and for corporate prepayments, the average materials and supplies and corporate prepayments allocated to KGS, updated adjustment using a 13-month average as of April 30, 2024, and using the second quarter of 2024 Distrigas allocation factor, the adjustment would decrease materials and supplies \$35,923¹³ and increase the corporate prepayments (account 165) and long-term prepayments (account 186) adjustment \$263,022¹⁴ and \$419,496¹⁵, respectively.

¹³ See Rebuttal Exhibit ESS-4.

¹⁴ See Rebuttal Exhibit ESS-5.

¹⁵ See Rebuttal Exhibit ESS-5.

- 1 V. <u>Conclusion</u>
- 2 Q. Does this conclude your testimony.
- 3 A. Yes, it does.

VERIFICATION

STATE OF OKLAHOMA)
) ss
COUNTY OF TULSA)

Eric Sanford, being duly sworn upon his oath, deposes and states that he is the Manager, Rates and Regulatory for ONE Gas, Inc.; that he has read and is familiar with the foregoing Rebuttal Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information, and belief.

Eric Sanford

Subscribed and sworn to before me this 54 day of July 2024.



NOTARY PUBLIC

My appointment Expires:

	A	В	С	D	E	F	G I	н і Іл	K	1 1	М	N
1 1	Kansas Gas Service Company, a Division of Of	NE Gas, Inc			<u> </u>	· · · · · · · · · · · · · · · · · · ·			*	'	***	
	Construction Work in Progress - Corporate											
3	As of April 30, 2024											
											Updated CV	VIP Balance
4											as of April	
										-		
								Q4 2023			Corporate	
				Project Start	Estimated In	In Service as	Date Placed	KGS Allocation	Filed	Filed	Unallocated	KGS Allocated
5	FERC Account	Project Number	Project Description	Date	Service Date	of 04/30/24	In Service	Factor	Corporate Unallocated Amount	KGS Allocated CWIP Amount	Amount	Amount
			ONE GAS (OGS) 2023 GENETEC SECURITY CENTER									
	390.1 - Structures and Improvements	101.094.1717.010035	UPGRADE - 2023	6/20/2023		Yes	12/1/2023	30.39%	13,322	4,049	-	-
	390.1 - Structures and Improvements	101.094.1717.010043	OGS-GENETEC SECURITY CENTER UPGRADE-2024	1/29/2024	7/31/2024			30.39%	-	-	16,337	4,965
	390.1 - Structures and Improvements Total								13,322	4,049	16,337	4,965
9 3	390.2 - Leasehold Improvements	101.097.1717.010077	34TH FLOOR CARPET REPLACEMENT	5/3/2023		Yes	11/1/2023	30.39%	62,453	18,979	-	-
40	200.2	404 007 4747 040070	2023 FIRST PLACE TOWER (FPT) FACILITIES STORAGE	F /0 /2022			42/4/2022	20.200/	2440			
10	390.2 - Leasehold Improvements	101.097.1717.010078	ROOM SECURITY INSTALL FIRST PLACE TOWER BASEMENT IT ASSET ROOM &	5/8/2023		Yes	12/1/2023	30.39%	2,118	644	-	-
11	390.2 - Leasehold Improvements	101.097.1717.010079	STORAGE ROOM ACCESS-2023	5/8/2023		Yes	12/1/2023	30.39%	2,402	730		
	390.2 - Leasehold Improvements	101.097.1717.010079	FPT 34TH FLOOR OFFICE BUILD	9/5/2023		Yes	12/1/2023	30.39%	1,854	563	-	-
	390.2 - Leasehold Improvements	101.097.1717.010080	FPT 23RD FLOOR REMODEL	1/30/2024	5/31/2024	163	12/1/2023	30.39%	1,034	-	275,986	83,872
			FPT 29TH AND 30TH FLOOR DIRECTORS OFFICES AND	1,30,2024	3,31,2024			55.5570	-	_	2,3,360	03,072
14	390.2 - Leasehold Improvements	101.097.1717.010088	LOCKERS	3/1/2024	6/30/2024			30.39%	_	-	6,168	1,874
	390.2 - Leasehold Improvements Total		•	-,-,	2, 30, 2024				68,826	20,916	282,154	85,747
	·		2 AMERICANS WITH DISABILITIES ACT (ADA) DESKS							·	<u> </u>	<u> </u>
16	391.1 - Office Furniture & Equipment	101.091.1717.010029	FIRST PLACE TOWER	3/7/2023		Yes	11/1/2023	30.39%	11,420	3,470	-	-
17	391.1 - Office Furniture & Equipment Total								11,420	3,470	-	-
			NETWORK FILE SYSTEM (NFS) STORAGE									
	391.6 - Purchased Software	101.100.1502.010114	REPLACEMENT	9/30/2021		Yes	11/1/2023	30.39%	234,295	71,202	-	-
19	391.6 - Purchased Software	101.100.1502.010128	NETWORK CORE END OF LIFE (EOL) 2022	4/6/2022		Yes	12/1/2023	30.39%	170,967	51,957	-	-
			OKC DISASTER RECOVERY (DR) SERVER CHASSIS									
	391.6 - Purchased Software	101.100.1502.010133	REPLACEMENT 2022	4/29/2022		Yes	11/1/2023	30.39%	1,533,267	465,960	-	-
21	391.6 - Purchased Software	101.100.1502.010138	PHYSICAL SECURITY UPLIFT 2022 PHASE I-II	6/21/2022		Yes	11/1/2023	30.39%	3,602,010	1,094,651	-	-
			LAPTOP AND DESKTOP EOL REPLACEMENT 2022									
	391.6 - Purchased Software	101.100.1502.010139	PHASE II	8/18/2022		Yes	12/1/2023	30.39%	2,101,442	638,628	-	-
	391.6 - Purchased Software	101.100.1502.010142	COMPUTER MONITORS 2022	9/29/2022		Yes	10/1/2023	30.39%	79,212	24,073	-	-
	391.6 - Purchased Software	101.100.1502.010144	SERVER HARDWARE REPLACEMENT 2022	10/3/2022		Yes	4/1/2024	30.39%	702,234	213,409	-	-
	391.6 - Purchased Software	101.100.1502.010147	PORTABLE MEDIA SOLUTION PHASE 1	12/4/2022		Yes	12/1/2023	30.39%	153,949	46,785	-	-
	391.6 - Purchased Software	101.100.1502.010148	LAPTOP AND DESKTOP GROWTH ? 2023	12/5/2022		Yes	12/1/2023	30.39%	583,915	177,452	-	-
21	391.6 - Purchased Software	101.100.1502.010149	NETWORK IMPROVEMENTS 2023	12/5/2022		Yes	12/1/2023	30.39%	177,431	53,921	-	-
28	391.6 - Purchased Software	101.100.1502.010151	LAPTOP AND DESKTOP REPLACEMENTS EOL 2023	12/14/2022		Yes	12/1/2023	30.39%	1,726,854	524,791	_	_
	391.6 - Purchased Software	101.100.1502.010153	COMMVAULT SERVER REPLACEMENT 2023	3/30/2023		Yes	12/1/2023	30.39%	100,013	30,394	-	_
	391.6 - Purchased Software	101.100.1502.010154	SITE INFRASTRUCTURE IMPROVEMENTS 2023	3/31/2023		Yes	12/1/2023	30.39%	7,036	2,138	-	_
									,	,		
31	391.6 - Purchased Software	101.100.1502.010156	SMARTPHONE GROWTH AND REPLACEMENT 2023	3/31/2023		Yes	12/1/2023	30.39%	29,466	8,955	-	-
32	391.6 - Purchased Software	101.100.1502.010157	WINDOWS SERVER 2012 UPGRADE	4/3/2023		Yes	12/1/2023	30.39%	34,244	10,407	-	-
	391.6 - Purchased Software	101.100.1502.010158	PRINTER AND SCANNER REPLACEMENT 2023	6/9/2023		Yes	12/1/2023	30.39%	10,941	3,325	-	-
34	391.6 - Purchased Software	101.100.1502.010159	UNIFIED COMMUNICATIONS 2023	6/9/2023		Yes	4/1/2024	30.39%	6,983	2,122	-	-
			OPERATIONAL SECURITY NETWORK VIDEO RECORDER									
	391.6 - Purchased Software	101.100.1502.010162	(NVR)	7/20/2023	- 10 : 1	Yes	10/1/2023	30.39%	23,580	7,166		
36	391.6 - Purchased Software	101.100.1502.010163	NETWORK CORE EOL 2023	8/3/2023	7/31/2024			30.39%	28,111	8,543	51,531	15,660
			DISTRIBUTION INTEGRITY MMANAGEMENT									
27	201 C. Dunchard Caffernan	101 101 1503 010000	PPROGRAM (IMP) -TRANSPORTATION IMP	6/21/2017		V	12/1/2022	20.20%	1050 507	F0F 100		
	391.6 - Purchased Software 391.6 - Purchased Software	101.101.1502.010086	APPLICATIONS SYNERGI ENHANCEMENTS PHASE II	6/21/2017		Yes	12/1/2023	30.39%	1,958,507	595,190	-	-
38	o - Purchaseu Sortware	101.101.1502.010283	ENVIRONMENTAL SOCIAL GOVERNANCE (ESG) DATA	2/4/2021		Yes	12/1/2023	30.39%	375,445	114,098	-	-
30	391.6 - Purchased Software	101.101.1502.010310	STRATEGY	10/11/2021		Yes	12/1/2023	30.39%	273,459	83,104	_	_
	391.6 - Purchased Software	101.101.1502.010310	BANNER AUTOMATED TESTING	10/11/2021		Yes	11/1/2023	30.39%	532,303	161,767	-	-
	391.6 - Purchased Software		LANTERN LEAK SURVEY UPGRADE 2021	10/18/2021	8/31/2024	103	11/1/2023	30.39%	471,121	143,174	477,535	145,123
	391.6 - Purchased Software	101.101.1502.010327	GAS SUPPLY QUORUM IMPLEMENTATION	12/22/2021	-, 51, 2524	Yes	12/1/2023	30.39%	1,042,209	316,727	,555	
43	391.6 - Purchased Software		ENTERPRISE PORTAL ENVIRONMENT	1/6/2022		Yes	12/1/2023	30.39%	79,360		-	_
	391.6 - Purchased Software	101.101.1502.010337	BILLGEN 2022 ENHANCEMENTS	1/10/2022		Yes	12/1/2023	30.39%	128,285	38,986	-	-
			BANNER REFRESH BUSINESS PROCESS				. ,			,		
45	391.6 - Purchased Software	101.101.1502.010338	IMPROVEMENTS RELEASE 2	1/12/2022	6/30/2024			30.39%	437,005	132,806	456,878	138,845
									,,,,,	,		•
46	391.6 - Purchased Software	101.101.1502.010340	DYNAMICS PROJECT OPERATIONS UPGRADE 2022	1/12/2022		Yes	12/1/2023	30.39%	63,829	19,398	-	-
			CYBERSECURITY NATURAL GAS TESTING									
	391.6 - Purchased Software	101.101.1502.010355	ENVIRONMENT	6/21/2022		Yes	12/1/2023	30.39%	573,985	174,434	-	-
	391.6 - Purchased Software	101.101.1502.010357	APPLICATION ALLOWLISTING	8/16/2022		Yes	12/1/2023	30.39%	510,796	155,231	-	-
49	391.6 - Purchased Software	101.101.1502.010358	MULTI-FACTOR AUTHENTICATION	8/16/2022		Yes	12/1/2023	30.39%	1,282,755	389,829	-	-

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G Ν 1 Kansas Gas Service Company, a Division of ONE Gas, Inc 2 Construction Work in Progress - Corporate 3 As of April 30, 2024 **Updated CWIP Balance** as of April 30, 2024 Q4 2023 Corporate Estimated In In Service as Date Placed **KGS Allocation** Filed Filed Unallocated **KGS Allocated Corporate Unallocated Amount** 5 FERC Account **Project Number Project Description** Date Service Date of 04/30/24 In Service Factor KGS Allocated CWIP Amount Amount Amount DATA SYSTEMS INTERNATIONAL (DSI)-MOBILE 50 391.6 - Purchased Software 101.101.1502.010362 ENTERPRISE PLATFORM (MEP) 9.5 UPGRADE 8/18/2022 11/1/2023 Yes 30 39% 82 067 24 940 POWERPLAN COST OF REMOVAL SPLIT 9/28/2022 51 391.6 - Purchased Software 101.101.1502.010364 10/1/2023 30.39% 184,586 56,096 Yes DYNAMICS PROGRAM CHANGE RREQUEST (PCR) 52 391.6 - Purchased Software 101.101.1502.010371 ENHANCEMENTS 2023 12/5/2022 12/1/2023 30.39% 195.678 59.466 Yes 53 391.6 - Purchased Software 101.101.1502.010373 BUSINESS INTELLIGENCE 2023 12/5/2022 3/1/2024 30.39% 260,792 79,255 Yes 54 391.6 - Purchased Software 101.101.1502.010374 ADVANCED ANALYTICS 2023 12/5/2022 12/1/2023 30.39% 16,265 4,943 Yes 55 391.6 - Purchased Software 101.101.1502.010375 WORK MANAGEMENT PCR 2023 12/5/2022 Yes 12/1/2023 30.39% 72,059 21,899 56 391.6 - Purchased Software PERCEPTIVE CONTENT UPGRADE 2023 12/5/2022 101.101.1502.010376 11/1/2023 30.39% 13.632 4.143 Yes 57 391.6 - Purchased Software 101.101.1502.010377 **BUSINESS AUTOMATION DEVELOPMENT 2023** 12/5/2022 12/1/2023 30.39% 42,904 13,038 Yes 58 391.6 - Purchased Software 101.101.1502.010378 **BUSINESS AUTOMATION UPGRADES 2023** 12/5/2022 12/1/2023 30.39% 82,373 25,033 Yes 59 391.6 - Purchased Software 101.101.1502.010381 GEOGRAPHIC INFORMATION SYSTEM (GIS) PCR 2023 12/5/2022 8/31/2024 30.39% 3.102 943 POWERPLAN SYSTEM UPGRADE 2023 12/13/2022 60 391.6 - Purchased Software 101.101.1502.010382 9/30/2024 30.39% 355,578 108,060 791,567 240,557 61 391.6 - Purchased Software 101 101 1502 010383 WER AND MORILE ENHANCEMENTS 2023 12/13/2022 Yes 12/1/2023 30 39% 456 490 138 727 62 391.6 - Purchased Software 101.101.1502.010384 SPLUNK 2023-2025 LICENSE EXPANSION 12/21/2022 Yes 12/1/2023 30.39% 437,760 133,035 63 391.6 - Purchased Software 101.101.1502.010386 BANNER PCRS 2023 1/23/2023 1/1/2024 30.39% 77,041 23,413 Yes 64 391.6 - Purchased Software 101.101.1502.010387 FIDELITY FILE IMPLEMENTATION 3/1/2023 5/31/2024 30.39% 18,827 53,035 16,117 5.722 ALORICA AMHS CUSTOMER SATISFACTION (CSAT) 65 391.6 - Purchased Software 101.101.1502.010388 3/30/2023 Yes 12/1/2023 30.39% 17,291 5,255 66 391.6 - Purchased Software 101.101.1502.010391 FLOWCAL 10.5 UPGRADE 3/30/2023 Yes 12/1/2023 30.39% 21,137 6,424 67 391.6 - Purchased Software ROMET INTERFACE 2023 3/31/2023 101.101.1502.010392 10/1/2023 Yes 30.39% 25.640 7,792 FEATURE MANIPULAITON ENGINE (FME) SERVER 68 391 6 - Purchased Software 101 101 1502 010393 IMPLEMENTATION 2023 3/31/2023 11/1/2023 44 491 Yes 30 39% 146 400 69 391.6 - Purchased Software 101.101.1502.010394 LINE LOCATE INVOICING 3/31/2023 5/31/2024 30.39% 227,986 69.285 434.780 132,130 70 391.6 - Purchased Software 101 101 1502 010396 MARKVIEW 10.4 UPGRADE 4/11/2023 6/30/2024 30.39% 25.815 7.845 82.064 24,939 OPTICAL CHARACTER RECOGNITION (OCR) 71 391.6 - Purchased Software 101.101.1502.010397 REPLACEMENT EPHESOFT IMPLEMENTATION 4/11/2023 6/30/2024 30.39% 60,515 18.390 85,408 25,955 72 391.6 - Purchased Software 101.101.1502.010399 FOXIT GROWTH 2023 5/23/2023 11/1/2023 30.39% 39,023 11,859 Yes AUTOSOL COMMUNICATION MANAGER (ACM) 73 391.6 - Purchased Software 101.101.1502.010400 VERSION 9.1 UPGRADE 6/5/2023 12/1/2023 47,768 30.39% 14.517 Yes 74 391.6 - Purchased Software 101.101.1502.010401 SOLIDWORKS 2022 UPGRADE 6/9/2023 11/1/2023 30.39% 20,473 Yes 6.222 MEASUREMENT INTERFACES MANAGEMENT SYSTEM 75 391.6 - Purchased Software UPGRADE 2023 6/9/2023 101.101.1502.010402 Yes 12/1/2023 30.39% 19,428 5.904 ITRON FIELD COLLECTION SYSTEM (FCS)/MOBILE 76 391.6 - Purchased Software 101.101.1502.010403 UPGRADE 2023 6/9/2023 Yes 12/1/2023 30.39% 11,634 3.535 CANCELLED 77 391.6 - Purchased Software 101.101.1502.010405 TSA EMBEDDED SYSTEM ARCHITECTURE 6/30/2023 02/29/2024 30 39% 18,750 5,698 78 391.6 - Purchased Software 101.101.1502.010407 HAZARDOUS NOTIFICATIONS 8/2/2023 6/30/2024 30.39% 4,752 1,444 163,874 49,801 79 391.6 - Purchased Software 101.101.1502.010409 VMWARE CARBON BLACK UPGRADE 2023 9/28/2023 Yes 12/1/2023 30.39% 238,616 72,515 80 391.6 - Purchased Software 101.101.1502.010414 CITRIX LICENSING RENEWAL 2023 9/28/2023 Yes 12/1/2023 30.39% 627,120 190,582 81 391.6 - Purchased Software AUTOMATED SERVICE ORDERS 2024 2/14/2024 672 101.101.1502.010437 9/30/2024 30.39% 204 4/23/2024 82 391.6 - Purchased Software 101.101.1502.010444 METER PRO 7/30/2024 30.39% 865 263 83 391.6 - Purchased Software Total 22,883,408 6,954,268 2,601,309 790,538 UNIFIED ENDPOINT MANAGEMENT (UEM) VMWARE 84 391.99 - Cloud Computing 101.100.1502.010116 WORKSPACE ONE 10/15/2021 Yes 12/1/2023 30.39% 254,739 77,415 85 391.99 - Cloud Computing PRISMA ACCESS 2022 8/18/2022 101.101.1502.010361 4/1/2024 30.39% 1.194 Yes 363 86 391.99 - Cloud Computing 101.101.1502.010369 EMBARK IMPLEMENTATION 11/29/2022 Yes 2/1/2024 30.39% 97,186 29,535 87 391.99 - Cloud Computing 101.101.1502.010372 SERVICENOW 2023 12/5/2022 1/1/2024 30.39% 103.546 Yes 31.468 **BREACH AND ATTACK SIMULATION 2023** 88 391 99 - Cloud Computing 101 101 1502 010380 IMPLEMENTATION 10/1/2023 3 750 12/5/2022 Yes 30 39% 1 140 89 391.99 - Cloud Computing Total 460,415 139,920 90 Grand Total 23,437,391 7,122,623 2,899,801 881,249

	Α	В	С	D	F	F	G	Н	1	1	К	1 1	М
1		AS GAS SERVICE, A DIVISION OF ONE GAS, INC.		D	L	'	u		'	J	K		141
		t No. 24-KGSG-610-RTS											
		ment No PLT 3											
	-	ment No ADA 2											
5	Aujust	ment no ADA 2											
Kansas Gas Service, a Division of ONE Gas, Inc.													
7								ulated Reserve - Co	•				
8								As of April 30, 2024	-				
9													
Ť						REMOVE			REMOVE				
			CORPORATE			DIRECT	REMOVE	REMOVE FULLY	DONATIONS/				
	LINE		PER BOOK	REMOVE		SPECIFIC	LEASE	DEPRECIATED	CONTRIBUTIONS	RECLASS	TOTAL	CORPORATE TEST	ALLOCATION
10	NO.	DESCRIPTION	Acct 1080	ARTWORK	REMOVE AVIATION	PROJECT	INCENTIVE	ASSETS	SOFTWARE	ACTIVITY	ADJUSTMENT	YEAR ADJUSTED	TO KGS
11			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)
12		GENERAL PLANT	(-,	(-)	(-/	,	(-/	• • • • • • • • • • • • • • • • • • • •	107	, ,	.,	0,	` ,
13	1	389 - Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	29.82%
14	2	390.1 - Structures and Improvements	(362,450)	0	0	2,706	0	0	0	0	2,706	(359,744)	29.82%
15	3	390.2 - Leasehold Improvements	(4,167,469)	0	14.492	50,573	0	0	0	(104,543)	(39,478)		29.82%
16	4	390.2 - Lease Incentive	(359,463)	0	0	0	254,919	0	0	104,543	359,463	0	29.82%
17	5	391.1 - Office Furniture & Equipment	(2,146,971)	0	5,800	0	0	0	0	0	5,800	(2,141,171)	29.82%
18	6	391.19 - Airplane Hanger Furniture	(11,885)	0	11,885	0	0	0	0	0	11,885	0	29.82%
19	7	391.2 - Data Processing Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
20	8	391.3 - Office Machines and Equipment	(164,236)	0	0	0	0	0	0	0	0	(164,236)	29.82%
21	9	391.4 - Audio Visual Equipment	286,624	0	0	0	0	0	0	0	0	286,624	29.82%
22	10	391.5 - Artwork	(21,959)	21,959	0	0	0	0	0	0	21,959	0	29.82%
23	11	391.6 - Purchased Software	(66,034,428)	0	0	0	0	246,276	7,347	0	253,623	(65,780,805)	29.82%
24	12	391.6 - Purchased Software (Banner Software)	(2,720,113)	0	0	0	0	0	0	0	0	(2,720,113)	28.72%
25	13	391.6 - Purchased Software (PowerPlant Software)	(1,005,962)	0	0	0	0	0	0	0	0	(1,005,962)	30.94%
26	14	391.6 - Purchased Software (RiskWorks Software)	0	0	0	0	0	0	0	0	0	0	29.82%
27	15	391.6 - Maximo-Leak Detect System	(3,278,205)	0	0	0	0	2,444,976	0	0	2,444,976	(833,229)	30.00%
28	16	391.6 - Purchased Software (Foundation Software)	(21,312)	0	0	0	0	0	49,048	0	49,048	27,736	29.82%
29	17	391.6 - Concur Project	(59,049)	0	0	0	0	47,648	0	0	47,648	(11,401)	31.60%
30	18	391.6 - Customer Relations Software	(94,595)	0	0	0	0	0	0	0	0	(94,595)	28.72%
31	19	391.6 - Journey-Distrigas All	(50,797,192)	0	0	0	0	0	0	0	0	(50,797,192)	29.82%
32	20	391.6 - Journey-Employee Count	(1,485,260)	0	0	0	0	0	0	0	0	(1,485,260)	31.60%
33	21	391.6 - Payroll - Time Management	(704,972)	0	0	0	0	0	0	0	0	(704,972)	31.60%
34	22	391.6 - Accounts Payable Software	(444,440)	0	0	0	0	0	0	0	0	(444,440)	27.12%
35	23	391.8 - Micro Computer Equipment	(4,002,209)	0	0	0	0	0	0	0	0	(4,002,209)	29.82%
36	24	391.81 - Micro Computer Equipment	23,350	0	(23,350)	0	0	0	0	0	(23,350)	0	29.82%
37	25	391.9 - Computers & Electronic Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
38	26	391.99 - Cloud Computing	(298,925)	0	0	0	0	0	0	0	0	(298,925)	29.82%
39	27	392.2 - Pickup Trucks and Vans	(5,520)	0	0	0	0	0	0	0	0	(5,520)	29.82%
40	28	392.3 - Trucks 3/4 to 3 Ton	0	0	0	0	0	0	0	0	0	0	29.82%
41	29	392.5 - Trailers	0	0	0	0	0	0	0	0	0	0	29.82%
42	30	392.6 - Aircraft	(13,608,723)	0	13,608,723	0	0	0	0	0	13,608,723	0	29.82%
43	31	394 - Tools, Shop & Garage	(75,792)	0	7,545	0	0	0	0	0	7,545	(68,247)	29.82%
44	32	394.1 - Tools	0	0	0	0	0	0	0	0	0	0	29.82%
45	33	394.2 - Shop Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
46	34	396 - Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
47	35	397 - Communication Equipment	(39,986)	0	0	8,742	0	0	0	0	8,742	(31,243)	29.82%
48	36	397.2 - Telephone Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
49	37	398 - Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	29.82%
50	38	Total General Plant	(\$151,601,140)	\$21,959	\$13,625,094	\$62,021	\$254,919	\$2,738,900	\$56,395	\$0	\$16,759,289	(\$134,841,851)	
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	Α	В	N	0	P				
1		IS GAS SERVICE, A DIVISION OF ONE GAS, INC.	IN	Ū					
		No. 24-KGSG-610-RTS							
-	Adjustment No PLT 3								
-	-	ment No ADA 2							
5	Aujusti	HEIL NO ADA 2							
6									
7									
8									
9									
			CORPORATE	CORPORATE	CORPORATE				
	LINE		PER BOOK ALLOCATED	ADJUSTMENTS	ADJUSTED				
10	NO.	DESCRIPTION	TO KGS	ALLOCATED TO KGS	ALLOCATED TO KGS				
11			(I)	(m)	(n)				
12		GENERAL PLANT							
13	1	389 - Land & Land Rights	\$0	\$0	\$0				
14	2	390.1 - Structures and Improvements	(108,083)	807	(107,276)				
15	3	390.2 - Leasehold Improvements	(1,242,739)	(11,772)	(1,254,511)				
16	4	390.2 - Lease Incentive	(107,192)	107,192	0				
17	5	391.1 - Office Furniture & Equipment	(640,227)	1,730	(638,497)				
18 19	6	391.19 - Airplane Hanger Furniture	(3,544)	3,544	0				
_	7	391.2 - Data Processing Equipment	(40.075)	0	(40.075)				
20	8	391.3 - Office Machines and Equipment 391.4 - Audio Visual Equipment	(48,975) 85,471	0	(48,975) 85,471				
22	10	391.5 - Artwork	,	6,548	05,471				
23	11	391.6 - Purchased Software	(6,548) (19,691,466)	75,630	(19,615,836)				
24	12	391.6 - Purchased Software (Banner Software)	(781,216)	73,030	(781,216)				
25	13	391.6 - Purchased Software (PowerPlant Software)	(311,245)	0	(311,245)				
26	14	391.6 - Purchased Software (RiskWorks Software)	(311,243)	0	(311,243)				
27	15	391.6 - Maximo-Leak Detect System	(983,461)	733.493	(249,969)				
28	16	391.6 - Purchased Software (Foundation Software)	(6,355)	14,626	8,271				
29	17	391.6 - Concur Project	(18,659)	15,056	(3,603)				
30	18	391.6 - Customer Relations Software	(27,168)	0	(27,168)				
31	19	391.6 - Journey-Distrigas All	(15,147,723)	0	(15,147,723)				
32	20	391.6 - Journey-Employee Count	(469,336)	0	(469,336)				
33	21	391.6 - Payroll - Time Management	(222,768)	0	(222,768)				
34	22	391.6 - Accounts Payable Software	(120,519)	0	(120,519)				
35	23	391.8 - Micro Computer Equipment	(1,193,459)	0	(1,193,459)				
36	24	391.81 - Micro Computer Equipment	6,963	(6,963)	0				
37	25	391.9 - Computers & Electronic Equipment	0	0	0				
38	26	391.99 - Cloud Computing	(89,140)	0	(89,140)				
39	27	392.2 - Pickup Trucks and Vans	(1,646)	0	(1,646)				
40	28	392.3 - Trucks 3/4 to 3 Ton	0	0	0				
41	29	392.5 - Trailers	0	0	0				
42	30	392.6 - Aircraft	(4,058,121)	4,058,121	(20.251)				
43	31	394 - Tools, Shop & Garage	(22,601)	2,250	(20,351)				
45	32 33	394.1 - Tools	0	0	0				
46	33 34	394.2 - Shop Equipment 396 - Power Operated Equipment	0	0	0				
47	35	397 - Communication Equipment	(11,924)	2,607	(9,317)				
48	36	397.2 - Telephone Equipment	(11,924)	2,607	(9,517)				
49	37	398 - Miscellaneous Equipment	0	0	0				
50	38	Total General Plant	(\$45,221,681)	\$5,002,869	(\$40,218,812)				
51			(+ 15,222,501)	+3,002,003	\+ 10,210,012)				
52									

20181119163241 Filed Date: 11/19/2018 State Corporation Commission of Kansas

In the Matter of the Application of Kansas)	
Gas Service, a Division of ONE Gas, Inc. for)	
Adjustment of its Natural Gas Rates in the)	Docket No. 18-KGSG-560-RTS
State of Kansas.)	

REBUTTAL TESTIMONY

OF

ALLISON N. EDWARDS
ON BEHALF OF KANSAS GAS SERVICE

A DIVISION OF ONE GAS, INC.

REBUTTAL TESTIMONY

OF

ALLISON N. EDWARDS

ON BEHALF OF KANSAS GAS SERVICE

A DIVISION OF ONE GAS, INC.

1	I.	Introduction
2	Q.	Please state your name and business address.
3	A.	My name is Allison Nicole Edwards, and my business address is 15 East Fifth Street, Tulsa,
4		Oklahoma 74103.
5	Q.	By whom and in what capacity are you employed?
6	A.	I am employed by ONE Gas, Inc., ("ONE Gas" and/or "OGS") as Manager of Rates and
7		Regulatory.
8	Q.	Please describe your educational background and professional experience.
9	A.	I received a Bachelor of Science degree in Finance with a minor in Accounting from Oklahoma
10		State University in 2008. I have taken graduate courses in Accounting and Finance and am
11		enrolled in a Master of Science program in that discipline. I began my employment with
12		ONEOK, Inc., ("ONEOK") on November 9, 2011 as a Rates Analyst I and retained that position
13		with ONE Gas after its separation from ONEOK. In September of 2015, I was promoted to
14		Rates Analyst II. In September of 2016, I accepted a position as a Tax Analyst II in the Tax
15		Accounting Department. I began serving in my current position as Manager of Rates and
16		Regulatory Analysis in April of 2018. Prior to my employment at ONEOK, I worked as a Cost
17		Analyst at BOK Financial ("BOKF") from June 2009 to November 2011. From September 2005

to June 2009, I worked as a Senior Banker at Bank of Oklahoma (a subsidiary of BOKF).

1	Q.	Have you filed direct testimony in this docket?
2	A.	No, I have not. However, I am adopting the testimony of Maxx Goad, who has taken another
3		position with ONE Gas.
4	Q.	At this time are you seeking to make any edits or changes to Mr. Goad's direct testimony as
5		filed in this docket?
6	A.	No. I am adopting his testimony as filed.
7	Q.	Have you previously testified before the Kansas Corporation Commission ("KCC" or
8		"Commission")?
9	A.	No, I have not. I have, however, provided written testimony to the Oklahoma Corporation
10		Commission and Texas Railroad Commission on numerous occasions. I have also provided
11		oral testimony before the Texas Railroad Commission.
12	Q.	What is the purpose of your rebuttal testimony?
13	A.	In addition to adopting Mr. Goad's testimony, the purpose of my Rebuttal Testimony is to
14		respond to the Direct Testimony and recommendations of Kansas Corporation Commission
15		Staff ("KCC") witness, Mr. Tim Rehagen and Citizens' Utility Ratepayer Board ("CURB") witness
16		Ms. Andrea Crane on the following issues:
17		• The inclusion of Corporate Construction Work in Progress ("CWIP") projects to be
18		completed and placed in service by December 31, 2018 related to Staff Adjustment
19		RB-2 and CURB Adjustment ACC-6;
20		• The inclusion of Corporate Plant through August 31, 2018 related to Staff
21		Adjustments RB-2, RB-3, and CURB Adjustments ACC-4 and ACC-8;
22		• The calculation of Corporate depreciation/amortization expense for Staff Adjustment
23		IS-21 and CURB Adjustment ACC-26; and
24		The recommendation to exclude Corporate prepayments in Staff Adjustment RB-7.

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II. Corporate CWIP, Plant in Service, and Accumulated Depreciation

2 Q. Please discuss Staff Adjustment RB-2 regarding corporate CWIP assets allocated to KGS.

A. Mr. Rehagen recommends, in Staff Adjustment RB-2, a reduction in corporate plant allocated to KGS in the amount of \$5,082,393. Staff appropriately updated the corporate plant balances allocated to KGS through August 31, 2018. However, Staff excluded corporate allocated CWIP projects not placed in service as of August 31, 2018 from rate base. Lastly, Staff applied a three-year average distrigas allocation percentage of 32.35%.

Q. Do you agree with Staff Adjustment RB-2 as it relates to corporate plant?

A. Partially. The Company agrees with Staff's update to include corporate plant balances allocated to KGS through August 31, 2018. However, the Company does not agree with Staff's proposed three-year average distrigas allocation of 32.35%. The Company proposes the application of the distrigas allocation of 32.84%, recommended by CURB witness, Ms. Crane and Company rebuttal witness, Ms. Davidson.

Q. Do you agree with Staff Adjustment RB-2 as it relates to corporate CWIP?

A. No, I do not. Staff is excluding some projects that commenced since December 31, 2017, which are to be completed by December 31, 2018, and which were provided to the parties during the discovery process in this case in response to data request KCC-184. As of August 31, 2018, \$7,956,612¹, allocated corporate CWIP projects were completed and placed into service. The Company has updated its response to data request number KCC-184², contained in Exhibit ANE-1, to reflect corporate CWIP projects that were completed and placed into service since August 31, 2018, as well as corporate CWIP projects expected to be placed into

¹ See Rebuttal Exhibit ANE-1 containing data request number KCC-184, which has been updated to reflect corporate CWIP placed into service as of October 31, 2018 and expected to be placed into service by December 31, 2018.

² See Rebuttal Exhibit ANE-1.

1		service by December 31, 2018. Since August 31, 2018, \$814,462 ³ of allocated corporate CWIP
2		projects were completed and placed into service.
3	Q.	Does the company anticipate more CWIP projects will be placed into service by December
4		31, 2018?
5		Yes. The Company anticipates an additional \$2,823,604 ⁴ of allocated corporate CWIP projects
6		will be placed into service by December 31, 2018. The Company is not requesting to update
7		all plant in service through December 31, 2018, but merely proposing to include the corporate
8		allocated CWIP, included in the Company's initial filing, that is anticipated to be closed by
9		December 31, 2018. If the Commission accepts the Company's proposal to include corporate
10		CWIP expected to be placed into service by December 31, 2018, corporate plant allocated to
11		KGS will be \$65,699,652. ⁵
12	Q.	What is the basis for including plant in rate base that will be completed subsequent to one
13		year following the end of the test period?
14	A.	The allocated corporate CWIP balance of \$2,823,604 should be included in rate base to be
15		consistent with K.S.A. 66-128(b) which states:
16 17 18		(b) (1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public; and
19 20 21 22 23		(2) Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) Construction of the property will be commenced and completed in one year or less; (Emphasis added.)

³ See Rebuttal Exhibit ANE-1.

⁴ See Rebuttal Exhibit ANE-1.

⁵ See Rebuttal Exhibit ANE-2(a) containing KCC-159 Attachment D updated for plant in service as of August 31, 2018 and reflecting corporate CWIP expected to be placed into service by December 31, 2018.

1 The statute was intended to allow utilities to include in rate base CWIP that was completed 2 and placed in service within 12 months of the end of the test year. The CWIP balance the 3 Company is requesting meets this standard. 4 Q. Do you take further issue with Staff Adjustment RB-2 as it relates to corporate CWIP? 5 A. Yes, I do. Mr. Rehagen states in his Direct Testimony that, "[s]taff's audit of KGS's CWIP has revealed that KGS's estimated in-service dates have too often proven to be inaccurate." The 6 7 Company does not agree with this statement as it relates to corporate CWIP. Exhibit ANE-1 8 contains columns displaying the Company's estimated in-service dates at April 30, 2018, 9 August 31, 2018 and October 31, 2018 compared to actual in-service dates. The Company's 10 original estimated in-service date as of April 30, 2018, contained in KCC-026, was, at most, within three months of the actual in-service dates. 11 12 Q. Please discuss Ms. Crane's CURB adjustment ACC-4 related to corporate plant allocated to KGS. 13 A. 14 Ms. Crane proposes a distrigas allocation percent of 32.84% be applied to the Company's test 15 year corporate plant. However, Ms. Crane fails to update corporate plant balances allocated to KGS through August 31, 2018. 16 17 Q. Do you agree with CURB adjustment ACC-4 as it relates to corporate plant? 18 A. Partially. The Company agrees with Ms. Crane's proposed distrigas allocation percentage, 19 32.84%. However, as stated above, Ms. Crane failed to update corporate plant through 20 August 31, 2018. Please discuss Ms. Crane's CURB adjustment ACC-6 related to corporate CWIP assets 21 Q. 22 allocated to KGS.

⁶ Direct Testimony of Tim Rehagen page 9, lines 4 through 6.

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- 1 A. Ms. Crane recommends that corporate allocated CWIP be limited to those projects that were
 2 placed into service by August 31, 2018.
 - Q. Do you agree with CURB adjustment ACC-6 as it relates to corporate CWIP?
- A. No, I do not. Ms. Crane fails to consider the fact that statute K.S.A. 66-128(b), discussed above, allows for CWIP projects completed within one year from the end of the test period to be included in rates. As stated above, the Company is proposing inclusion of corporate CWIP expected to be placed into service by December 31, 2018, consistent with the statute.
 - Q. Please discuss Staff Adjustment RB-3 related to corporate accumulated depreciation allocated to KGS.
 - A. This adjustment is a companion adjustment to Staff Adjustment RB-2. Mr. Rehagen recommends, in Staff Adjustment RB-3, an increase in corporate accumulated depreciation allocated to KGS in the amount of \$2,605,751. Staff updated the accumulated depreciation balances allocated to KGS to correspond with plant placed into service through August 31, 2018. Additionally, Staff applied a proposed a three-year average distrigas allocation, 32.35%.
 - Q. Do you agree with Staff Adjustment RB-3 as it relates to corporate accumulated depreciation?
- A. Partially. The Company agrees with Staff's updated accumulated depreciation balances before allocation to KGS. The Company proposes the application of a distrigas allocation of 32.84% as recommended by CURB witness, Ms. Crane and Company rebuttal witness, Ms. Davidson, resulting in a total corporate accumulated depreciation allocated to KGS of \$19,129,515.7
- Q. Please discuss Ms. Crane's adjustment ACC-8 related to corporate accumulated depreciation.

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⁷ See Rebuttal Exhibit ANE-2(a).

1 A. Ms. Crane proposes a distrigas allocation percentage of 32.84% be applied to the Company's 2 test year corporate accumulated depreciation. However, Ms. Crane fails to update the 3 corporate accumulated depreciation balances allocated to KGS through August 31, 2018. 4 Q. Do you agree with CURB adjustment ACC-8 as it relates to corporate allocated accumulated depreciation? 5 6 A. Partially. The Company agrees with Ms. Crane's proposed distrigas allocation percentage of 7 32.84%. However, as stated above, the Company is proposing inclusion of corporate allocated 8 accumulated depreciation corresponding to plant placed into service through August 31, 9 2018. 10 III. **Corporate Depreciation/Amortization** Please discuss Staff Adjustment IS-21 related to corporate depreciation/amortization. 11 Q. 12 Mr. Rehagen recommends a decrease of \$183,804 to the Company's filed pro-forma A. 13 corporate depreciation/amortization of \$5,409,421, solely based on corporate plant in service and construction completed - not classified ("CCNC") allocated to KGS as of August 31, 2018. 14 15 Mr. Rehagen fails to include corporate CWIP from the depreciation/amortization expense calculation. Additionally, Mr. Rehagen applied Staff's proposed three-year average distrigas 16 17 allocation, 32.35%. 18 Q. Do you agree with Staff Adjustment IS-21 as it relates to corporate 19 depreciation/amortization? 20 A. Partially. The Company agrees Staff appropriately updated the corporate plant balances 21 allocated to KGS through August 31, 2018. However, Staff failed to include depreciation/amortization expense on corporate allocated CWIP placed into service since 22 23 August 31, 2018 and corporate allocated CWIP expected to be placed into service by 24 December 31, 2018. If the Commission accepts the Company's proposal to include corporate

1		allocated CWIP placed into service since August 31, 2018 and corporate CWIP expected to be
2		placed into service by December 31, 2018, the Company's pro-forma corporate allocated
3		depreciation/amortization expense to KGS will be \$5,577,475.8
4	Q.	Please discuss Ms. Crane's adjustment ACC-26 related to corporate
5		depreciation/amortization.
6	A.	Ms. Crane recommends removing depreciation/amortization expense on corporate CWIP
7		allocated to KGS that was not completed by August 31, 2018.
8	Q.	Do you agree with the calculation of CURB adjustment ACC-26 as it relates to corporate
9		depreciation/amortization?
10	A.	No, I do not. Ms. Crane has calculated a composite depreciation/amortization rate that does
11		not appropriately match the plant's depreciation/amortization rate to its corresponding plant
12		amount. If the Commission were to accept Ms. Crane's adjustment to rate base, then the
13		corresponding depreciation/amortization adjustment should be a decrease of \$339,579
14		instead of Ms. Crane's recommendation of \$345,902.10
15	Q.	Do you take further issue with the calculation of CURB adjustment ACC-26 as it relates to
16		corporate depreciation/amortization?
17	A.	Yes, I do. Ms. Crane failed to include depreciation expense for corporate plant placed into
18		service through August 31, 2018 and corporate CWIP expected to be placed into service by
19		December 31, 2018. If the Commission accepts the Company's proposal to include corporate

allocated CWIP placed into service since August 31, 2018 and corporate allocated CWIP

⁸ See Rebuttal Exhibit ANE-2(b).

⁹ See Rebuttal Exhibit ANE-2(c).

¹⁰ See Rebuttal Exhibit ANE-2(c).

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expected to be placed into service by December 31, 2018, the Company's total depreciation/amortization expense should be \$5,577,475.¹¹

IV. <u>Corporate Prepayments</u>

- Q. Please discuss Staff Adjustment RB-7 related to corporate prepayments.
- A. Mr. Rehagen recommends, in Staff Adjustment RB-7, a reduction in corporate allocated prepayments (account 165) and long-term prepayments (account 186) of \$471,361 and \$190, respectfully.
 - Q. Do you agree with Staff Adjustment RB-7 related to corporate prepayments?
- 9 A. Partially. Staff is excluding prepayments on the basis that they have expired, or the monthly
 10 ending balance reached zero prior to August 31, 2018 and no replacements or renewals of
 11 these prepayments could be located in the Company's workpapers. However, several of
 12 these prepayments are, in fact, reoccurring and therefore should be included in rate base.
 13 The Company has identified the reoccurring prepayments in Exhibit ANE-3.¹²
 - Q. Are you recommending an alternative adjustment to Staff Adjustment RB-7?
- 15 A. Yes, I am. In Exhibit ANE-3, the Company identified prepayments in which there were no
 16 replacement, renewal, or there was a change in accounting treatment and the Company
 17 agrees with Staff's adjustment. I am proposing the removal of these prepayments from the
 18 13-month average included in rate base. The total amount of corporate allocated
 19 prepayments that should be included in rate base is \$4,035,733¹³ and \$726,170¹⁴ in account
 20 165 and 186, respectfully.

Q. Does this conclude your rebuttal testimony?

¹¹ See Rebuttal Exhibit ANE-2(b).

¹² See Rebuttal Exhibit ANE-3 containing a reconciliation of replacement or renewal corporate prepayments to KCC Staff's list of excluded corporate prepayments contained in Exhibit TSR-7(c).

¹³ See Rebuttal Exhibit ANE-3(a).

¹⁴ See Rebuttal Exhibit ANE-3(b).

Rebuttal Exhibit ESS-3 Page 11 of 20

1 A. Yes, it does at the current time.

VERIFICATION

STATE OF OKLAHOMA) ss. COUNTY OF TULSA)

Allison N. Edwards, being duly sworn upon her oath, deposes and states that she is a Manager of Rates for ONE Gas, Inc.; that she has read and is familiar with the foregoing Rebuttal Testimony filed herewith; and that the statements made therein are true to the best of her knowledge, information, and belief.

Allison N. Edwards

Subscribed and sworn to before me this 2day of November 2018.

05009895 EXP. 1025/21

NOTARY PUBLIC

My appointment Expires:

Rebuttal Exhibit ANE-1

KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC. Docket No. 18-KGSG-560-RTS Page 1 of 2

1 ^	I n		D	l F	-	G				1/		I M
1 ONE Gas Inc- Kansas Gas Service	В	C	D	E	F	G	Н		J	K	L	M
2 Construction Work In Progress												-
3 Data Request No. 184 Attachment B Updated to	hrough October 31, 2018											
4						NOTE 1	NOTE 2					
					10/31/2018						MONTH(S)	MONTH(S)
					Updated	8/31/2018	4/30/2018				VARIANCE	VARIANCE
			In Service		Estimated In	Updated	Estimated	Corporate	Q4 KGS	KGS	FROM EST IN	
			as of	Placed In	Service	Estimated In	In Service	Unallocated	Allocation	Allocated	SVC DATE AT	
5 utility_account	work_order_number	work_order_long_desc	10/31/2018	Service Date	Date	Service Date	Date	Amount	%	Amount	8/31/2018	4/30/2018
6 375.2 - Other Distr Systems Struct	101.094.1502.010001	IT INFRASTRUCTURE BUSINESS CONTINUITY	Yes	1/1/2018				38,801	32.84%	12,744		
7 375.2 - Other Distr Systems Struct Total	404 007 4747 040000	I IPHYSICAL SECURITY 2016	IV	0/4/0040				38,801		12,744		-
8 390.2 - Leasehold Improvements 9 390.2 - Leasehold Improvements		19TH FLOOR SOC MONITOR PURCHASE	Yes	3/1/2018 12/31/2017				92,036 8,456	32.84% 32.84%	30,228 2,777		
10 390.2 - Leasehold Improvements	101.091.0101.010002	ONE GAS FIRST TOWER OFFICE FURNITURE	Yes	1/1/2018				(441)	32.84%	(145)	1	
11 390.2 - Leasehold Improvements Total	101.001.0101.010002	ONE ONE THAT TOTAL CONTINUE TO MAINTONE	103	17172010				100.050	02.0470	32.861		
12 391.1 - Office Furniture & Fixtures	101.091.0101.010002	ONE GAS FIRST TOWER OFFICE FURNITURE	Yes	2/1/2018				(5,965)	32.84%	(1,959)	1	
13 391.1 - Office Furniture & Fixtures Total								(5,965)		(1,959)		
14 391.6 - Purchased Software		AP ENHANCEMENTS	Yes	1/1/2018				843,928	32.84%	277,180		
15 391.6 - Purchased Software		MANAGEMENT OF CHANGE LICENSING	Yes	1/1/2018				163,477	32.84%	53,692		
16 391.6 - Purchased Software		LEAK SURVEY 2016	Yes	9/3/2018		9/4/2018	6/29/2018	1,749,135	32.84%	574,486		2
17 391.6 - Purchased Software		ORACLE HYPERION	Yes	1/1/2018				1,653,408	32.84%	543,045		_
18 391.6 - Purchased Software 19 391.6 - Purchased Software	101.101.1502.010050 101.101.1502.010051	GAS SUPPLY - TRELLIS ENTERPRISE CONTENT MANAGEMENT PHASE II	Yes	1/1/2018 1/1/2017	1		I	2,091,724 (63,600)	32.84% 32.84%	687,006 (20,889)		-
19 391.6 - Purchased Software 20 391.6 - Purchased Software	101.101.1502.010051	C55 2016 ENHANCEMENTS	Yes Yes	1/1/2017	1		 	(63,600) 169,991	32.84%	55,832	'	+
21 391.6 - Purchased Software		CONTRACT LIFECYCLE MANAGEMENT NOVATUS	Yes	1/31/2018				52,706	32.84%	17,311		
22 391.6 - Purchased Software		ERP INTERFACE REDESIGN	Yes	1/1/2018				15,713	32.84%	5,161		
23 391.6 - Purchased Software		GRAPHIC BASED WORK DESIGN	Yes	9/1/2018		9/4/2018	6/1/2018	379,540	32.84%	124,656	0	3
24 391.6 - Purchased Software		SPLUNK PHASE III	Yes	1/1/2018				465,905	32.84%	153,022		
25 391.6 - Purchased Software		DESKTOP REPLACEMENTS 2017	Yes	3/1/2018				1,915,182	32.84%	629,022		
26 391.6 - Purchased Software	101.100.1502.010036	NETWORK IMPROVEMENTS 2017	Yes	1/1/2018				404,170	32.84%	132,746		
27 391.6 - Purchased Software	101.100.1502.010038	VOICE IMPROVEMENTS 2017	Yes	1/1/2018				213,604	32.84%	70,156		
28 391.6 - Purchased Software 29 391.6 - Purchased Software	101.100.1502.010042 101.100.1502.010043	DATA CENTER EXPANSION NETWORK IDENTITY AND ACCESS MANAGEMENT	Yes	1/1/2018	-			40,184	32.84% 32.84%	13,198		
29 391.6 - Purchased Software 30 391.6 - Purchased Software	101.100.1502.010043	STORAGE CONTROLLER AND SERVER GROWTH 2017	Yes Yes	1/1/2018 1/1/2018				573,974 7,279,686	32.84%	188,516 2.390,940		
31 391.6 - Purchased Software	101.100.1502.010049	SERVICE NOW PROCESS DEVELOPEMENT 2017	Yes	1/1/2018				96,000	32.84%	31,530		+
32 391.6 - Purchased Software		DATA DESTRUCTION	Yes	1/1/2018				23,900	32.84%	7,850		
33 391.6 - Purchased Software		APPLICANT TRACKING	Yes	1/1/2018				63,787	32.84%	20,950		
34 391.6 - Purchased Software	101.101.1502.010070	WORK MANAGEMENT PCRS	Yes	3/1/2018			3/31/2018	708,021	32.84%	232,542	1	1
35 391.6 - Purchased Software	101.101.1502.010072	GEOCORTEX HTML5	Yes	1/1/2018				76,769	32.84%	25,214		
36 391.6 - Purchased Software	101.101.1502.010073	MICROSOFT CRM 2017 ENHANCEMENTS	Yes	1/1/2018				739,650	32.84%	242,931		
37 391.6 - Purchased Software 38 391.6 - Purchased Software		BILLGEN 2017 ENHANCEMENTS BANNER 2017 PCR	Yes	1/1/2018				166,063	32.84% 32.84%	54,542 110.133		
39 391.6 - Purchased Software	101.101.1502.010074		Yes Yes	1/1/2018 3/1/2018			3/31/2018	335,322 896,201	32.84%	294,348	1	-
40 391.6 - Purchased Software		FLOWCAL 8.2 UPGRADE	Yes	1/1/2018			3/31/2010	150,376	32.84%	49,390		<u> </u>
41 391.6 - Purchased Software		WEB AND MOBILE ENHANCEMENTS 2017	Yes	1/1/2018				517,454	32.84%	169,953		
42 391.6 - Purchased Software	101.101.1502.010080	CUE REDESIGN	Yes	1/1/2018				161,352	32.84%	52,994		
43 391.6 - Purchased Software	101.101.1502.010081	HIGH METER PREDICTIVE ANALYTICS	Yes	6/1/2018			6/1/2018	177,119	32.84%	58,173	-	-
44 391.6 - Purchased Software	101.101.1502.010083	TALENT MGMT PERFORMANCE AND COMPENSATION	Yes	1/1/2018				352,677	32.84%	115,833		
45 391.6 - Purchased Software	101.101.1502.010084	MAXIMO FLEET MANAGEMENT ENHANCEMENTS	Yes	3/1/2018			0/00/22	56,512	32.84%	18,561		-
46 391.6 - Purchased Software	101.101.1502.010087	ERP HEALTH CHECK - FINANCE	Yes	6/1/2018	1		6/29/2018	465,370	32.84%	152,846	1	- 1
47 391.6 - Purchased Software 48 391.6 - Purchased Software		DEBT NEXT POWERPLANT 2017 ENHANCEMENTS	Yes	6/1/2018	1		6/29/2018	231,994	32.84% 32.84%	76,196		
48 391.6 - Purchased Software	101.101.1502.010091 101.101.1502.010093	VEHICLE INSPECTION APPLICATION	Yes Yes	6/1/2018 6/1/2018	+		6/29/2018 6/1/2018	198,281 389,025	32.84%	65,123 127,771	1 -	- 1
50 391.6 - Purchased Software	101.101.1502.010093	SOLIDWORKS USERS ADDITIONS	Yes	3/1/2018	1		5/1/2010	66,270	32.84%	21,766	<u> </u>	†
		TARGETED PAYMENT PLAN PROGRAMS PREDICTIVE	1	5 2010	1		1	55,2.0	22.0.70	2.,.50		
51 391.6 - Purchased Software	101.101.1502.010098	ANALYTICS POV	Yes	6/1/2018			6/1/2018	43,179	32.84%	14,182	-	-
52 391.6 - Purchased Software		AP MARKVIEW ENHANCEMENTS 2017	Yes	9/3/2018		9/4/2018		42,214	32.84%	13,865	3	3
391.6 - Purchased Software	101.101.1502.010103	TELECOM EXPENSE AND MOBILE DEVICE MANAGEMENT		6/1/2018			6/1/2018	31,403	32.84%	10,314	-	-
54 391.6 - Purchased Software 55 391.6 - Purchased Software	101.100.1502.010041 101.100.1502.010051	DATA DOMAIN AND BACKUP LICENSING PHYSICAL SECURITY EQUIPMENT	Yes Yes	1/1/2018 1/1/2018	+	-	 	207,059 303,368	32.84% 32.84%	68,007 99,638		+
55 55 1.0 - Fulcilaseu SultWale	101.100.1302.010051	FPT CONFERENCE CENTER AV AUTOMATION AND	162	1/1/2010	+	1	-	303,308	32.04%	99,038	1	+
56 391.6 - Purchased Software	101.100.1502.010052	STABILIZATION	Yes	9/3/2018	1	9/4/2018	6/29/2018	66,440	32.84%	21,822	2	2
57 391.6 - Purchased Software	101.101.1502.010094	ONE GAS RATE UPDATE	Yes	9/3/2018		9/4/2018		179,040	32.84%	58,804		2
58 391.6 - Purchased Software	101.101.1502.010096	CONTRACTOR INSPECTOR FIELD ENABLEMENT	Yes	3/1/2018				34,995	32.84%	11,494		
59 391.6 - Purchased Software	101.100.1502.010020	NEW REMOTE SITE SERVERS	Yes	2/1/2018				(309)	32.84%	(101))	
60 391.6 - Purchased Software	101.101.1502.010060	SYSTEM INTEGRITY PHYSICAL RECORDS CAPTURE	Yes	1/1/2018				260,445	32.84%	85,541		
61 391.6 - Purchased Software	101.101.1502.010092	MANAGED FILE TRANSFER	Yes	9/3/2018	1	9/4/2018	6/1/2018	4,720	32.84%	1,550	3	3
62 391.6 - Purchased Software	101.101.1502.010104	MICROSOFT LICENSING EXPANSION 2017 COMMON LOGGING AND EXCEPTIONS (CLE)	Yes	1/1/2018	1		I	143,023	32.84%	46,975	1	-
63 391.6 - Purchased Software	101.101.1502.010105	ENHANCEMENT	Yes	9/3/2018		9/4/2018	6/30/2018	1,405	32.84%	461	2	
64 391.6 - Purchased Software	101.101.1502.010105	TEAMMATE AUDIT SOFTWARE UPGRADE	Yes	1/1/2018	+	3/4/2010	0/30/2010	21,000	32.84%	6,897		
65 391.6 - Purchased Software		CYLANCE PHASE II	Yes	1/1/2018	1		 	2,926	32.84%	961		
								_,		001		

KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC. Docket No. 18-KGSG-560-RTS Page 2 of 2

Rebuttal Exhibit ANE-1

	B	С	D	F	-		н			K		M
1 ONE Gas Inc- Kansas Gas Service	В	C	D	E	F	G	Н		J	K	L	M
2 Construction Work In Progress												
3 Data Request No. 184 Attachment B Updated	through October 31, 2018											
A Data Request No. 184 Attachment B Opuated	tillough October 31, 2018					NOTE 1	NOTE 2					
4						NOILI	NOTEZ					
					10/31/2018						MONTH(S)	MONTH(S)
						0/04/0040	4/00/0040					
			l. ₋ .		Updated	8/31/2018	4/30/2018				VARIANCE	VARIANCE
			In Service		Estimated In	Updated	Estimated	Corporate	Q4 KGS	KGS	FROM EST IN	
			as of	Placed In	Service	Estimated In	In Service	Unallocated	Allocation	Allocated	SVC DATE AT	
5 utility_account	work_order_number	work_order_long_desc	10/31/2018	Service Date	Date	Service Date	Date	Amount	%	Amount	8/31/2018	4/30/2018
		EMERGENCY MONITORING SYSTEM EMS SEISMIC										
66 391.6 - Purchased Software	101.101.1502.010071	ENHANCEMENTS	Yes	3/1/2018				7,766	32.84%	2,551		
67 391.6 - Purchased Software	101.101.1502.010102	DATA DOMAIN AND BACKUP LICENSING	Yes	6/1/2018			6/15/2018	192,325	32.84%	63,167	0	(
		BOMGAR APPLIANCE UPLIFT AND BOMGAR RESTRICTED										
68 391.6 - Purchased Software	101.101.1502.010107	ACCESS MANAGEMENT	Yes	9/3/2018		9/4/2018		57,296	32.84%	18,818	2	
69 391.6 - Purchased Software	101.101.1502.010069	MOBILE WORKFORCE LIVE BI	Yes	5/1/2018			5/31/2018	8,354	32.84%	2,744	1	
70 391.6 - Purchased Software	101.101.1502.010089	AVAYA ENHANCEMENTS 2017	Yes	6/1/2018			6/30/2018	51,231	32.84%	16,826	1	
71 391.6 - Purchased Software	101.101.1502.010082	ECM PHASE III	Active		11/30/2018		8/31/2018	79,760	32.84%	26,196		
72 391.6 - Purchased Software	101.101.1502.010085	TECHNICAL INTEGRATION ARCHITECTURE	Active		12/31/2018		12/31/2018	309,379	32.84%	101,613		
73 391.6 - Purchased Software	101.101.1502.010086	DIMP-TIMP APPLICATIONS	Active		12/31/2018		11/30/2018	812,662	32.84%	266,911		
74 391.6 - Purchased Software	101.101.1502.010088	ERP HEALTH CHECK - SUPPLY CHAIN	Active		12/31/2018		10/8/2018	938,237	32.84%	308,154		
75 391.6 - Purchased Software	101.101.1502.010057	TRANSMISSION ASSET SYNC	Active		12/31/2018		12/31/2018	23,495	32.84%	7,717		
76 391.6 - Purchased Software	101.100.1502.010044	UNIFIED COMMUNICATIONS	Active		12/31/2018		12/31/2018	531,186	32.84%	174,463		
77 391.6 - Purchased Software	101.100.1502.010048	COMPUTER REFRESH 2017 PHASE 2	Active		12/31/2018		12/31/2018	5,547,177	32.84%	1,821,915		
78 391.6 - Purchased Software	101.101.1502.010101	2G-3G MODEM REPLACEMENTS	Active		12/31/2018		12/31/2018	355,001	32.84%	116,596		
79 391.6 - Purchased Software	101.100.1502.010046	SCADA ENHANCEMENTS 2017	Active		12/31/2018		12/31/2018	119	32.84%	39		
80 391.6 - Purchased Software	101.101.1502.010106	ONE GAS CUSTOMER COMMUNICATION PROJECT	Active		2/28/2019	11/30/2018	8/29/2018	11,654	32.84%	3,828		
		SKYPE AUDIO AND MESSAGING PHASE 2 TELECOM										
81 391.6 - Purchased Software	101.100.1502.010047	REDUCTIONS	Active		3/31/2019	3/31/2019		640,498	32.84%	210,365		
82 391.6 - Purchased Software	101.101.1502.010100	NEXT GENERATION PAYROLL PROJECT	Active		8/1/2019	8/1/2019	8/1/2018	77,931	32.84%	25,596		
83 391.6 - Purchased Software Total								34,805,848		11,431,633		
84 391.8 - Micro Computer Equipment	101.100.1502.010038	VOICE IMPROVEMENTS 2017	Yes	1/1/2018				94,146	32.84%	30,921		
85 391.8 - Micro Computer Equipment	101.100.1502.010037	Avaya Infrastructure/Application Enhancements	Yes	1/31/2018				51,906	32.84%	17,048		1
86 391.8 - Micro Computer Equipment	101.100.1502.010039	SITE MANAGEMENT 2017	Yes	1/31/2018				249,260	32.84%	81,867		1
87 391.8 - Micro Computer Equipment	101.100.1502.010040	RUGGED DEVICE REPLACEMENT 2017	Yes	1/31/2018				698,309	32.84%	229,353	1	1
88 391.8 - Micro Computer Equipment Total			<u> </u>					1,093,621		359,189		1
89 Grand Total				<u> </u>				36,032,355		11,834,467		
90												
91			NOTE 1			In Service as			32.84%	7,956,612		
92					Placed in	nto service sinc	e 08/31/2018	2,479,790	32.84%	814,462		
94						In Service as o	of 10/31/2018	26,705,257	32.84%	8,771,075		
				- ·								
NOTE IN COCKET NO.						ced in service b		8,597,015	32.84%	2,823,604		+
97 NOTE 2: SOURCE KCC-026 Attachment B				Estimat	ed to be place	d in service afte	r 12/31/2018	730,083	32.84%	239,789		+
98				I				36,032,355		11,834,467		

Rebuttal Exhibit ANE-2(a)

s Gas Serv	s & Accumulated Reserve																			
s Gas Serv	rvice																			
ed through	h August 31, 2018													TOTAL	Ī					Г
														ALLOCATED TO KGS						
							101	- Plant in Serv	vice (unitized)							1	06 - Constructio	n Completed no	ot classified (CC	CNO
														NOTE 4						₹
		Ending Balance	KGS Distrigas %	Remove	Remove	Remove	Remove	Remove	Remove	Remove	Remove	Total	Adjusted	KGS Distrigas		Ending		Total	Adjusted	Н
			Allocated	1	1				Fully	1			1	-		Balance				$^{+}$
FERC	Description	August 2018 Balance	KGS August 2018 Balance	<u>Artwork</u>	Airplane	Aircraft Internet Text & Talk	Airport Furniture	Removal of Retiring Assets	Depreciated End of Life Assets	& Donations Software	Vertex Sales Tax	Adjustments	Balance	32.84%		August 2018 Balance	KGS August 2018 Balance	Adjustments	Balance	
375.2	Other Distr Systems Struct and and Land Rights	0	0									0	0	0		0	0		0	#
390.1 St	Structures and Improvements	41,164	13,520									0	41,164	13,520		0	0		0	\pm
390.17 B	Building Improv Plum Leasehold Equipment	0 4,787,128	1.572.284		1							0	0 4.787.128	1.572.284		0 27.856	0 9.149		0 27.856	+
390.21 Le	easehold Equipment EOL	0	0									0	0	0		0	0		0	\pm
391.1 U	Office Furniture & Fixtures	3,598,315 11.870	1,181,831 3,898	-			(11.870)					(11.970)	3,598,315	1,181,831		0	0		0	+
391.2 D	Airplane Hanger Furniture Data Processing Equipment	0	0				(11,070)					0	0	0		Ö	Ö		Ö	±
391.2 R	Radio Towers Office Machines	0 36 237	11 902	-								0	0 36 237	0 11 902		0	0		0	+
391.4 A	Audio Visual Equipment	1,293,063	424,694									ŏ	1,293,063	424,694		ŏ	0		ő	1
391.4 Si 391.5 A	Signature Project	0 49 414	16.230	(49 414)		 						(49 414)	0	0	1	0	0		0	+
391.6 Pi	Purchased Software	75.847.587	24.911.382	(40,414)						(64,443)		(64,443)	75,783,145	24,890,216		2,505,142	822,789	(34,995)	2,470,146	1
391.8 IM	Micro Computer Equipment Micro Computer Equipment	10,778,249 130,857	3,540,008 42,979			(130.857)						(130.857)	10,778,249	3,540,008		270,690	88,906		270,690	+
392.2 Pi	Pickup Trucks and Vans	130,657	0			(100,007)						(130,857)	0	0	1	0	0		0	1
392.3 Tr	Frucks 3/4 to 3 Ton	0	0			 						0	0	0	1	0	0		0	+
392.6 A	Aircraft Aircraft 2011	13,608,723	4,469,649		(13,608,723)							(13,608,723)	ő	0		ŏ	0		0	1
		0	0	1				1	1			0	0	0		0	0		0	+
394.2 SI	Shop Equipment	Ö	0									ő	ő	ŏ		ő	Ö		0	1
396 P	Power Operated Equipment Communication Equipment	102,491	33,662									0	102,491	0 33,662		0	0		0	+
397 2 Te	Telephone Equipment	0	0									0	0	0		0	0		0	T
398 M	Viscellaneous Equipment ated through Distrigas Sub-total	110,285,098	36,222,037	(49 414)	(13,608,723)	(130.857)	(11.870)	0	0	(64.443)	0	(13.865.306)	96,419,792	31.668.116		2,803,688	920,843	(34,995)	2 768 693	+
Alloca	ougir oroungas outroial	,200,003	,11,007	()/	(,-00,123)	()	(,0.0)			(,)		(,)	,,	,-30,110		_,,	,040	(= .,000)	_,0,000	İ
FERC	Description	August 2018 Balance	KGS August 2018 Balance	Artwork	Airplane	Aircraft Internet Text & Talk	Airport Furniture	Removal of Retiring Assets	Pully Depreciated End of Life Assets	Contributions & Donations Software	Vertex Sales Tax	<u>Adjustments</u>	Balance	KGS Causal Allocation %		August 2018 Balance	KGS August 2018 Balance	Adjustments	Balance	
391.6 Ba	Banner Software	15,274,671	29.46% 4,499,918									0	15,274,671	29.46% 4,499,918		0	29.46%	0	0	+
_			33.78%									0		33.78%			33.78%			Ŧ
391.6 P	Power Plant System	870,000	293,886									0	870,000	293,886		0	0		0	#
-			0.00%									0		0.00%			0.00%			+
391.6 R	Riskworks	0	0									0	0	0		0	0		0	T
			30.37%									0		30.37%			30.37%			+
391.6 M	Maximo	3,117,561	946,803									0	3,117,561	946,803		0	0		0	Ŧ
			0.00%	1								0		0.00%			0.00%			+
391.6	Dynamic Risk Assessment	0	0									0	0	0		0	0		0	+
		47 648	33.91%									0		33.9137%			33.91%			#
391.6 C	Concur Project	47,648	16,159	1				1	(47,648)			(47,648)	0	0		0	0		0	+
204.0		69.580.940	32.84%									ō	69.580.940	32.84% 22.853.164	1		32.84% 0			#
351.0 J	Journey- Employee-ODC Distrigas	69,560,940	22,853,164	<u> </u>	<u> </u>			<u></u>				0	69,560,940			U			U	+
301 P	loumou Employee C	1,848,836	33.91% 627,008	1		\vdash						0	1,848,836	33.9137% 627,008		-	33.91%		-	Ŧ
351.0 Jo	Journey- Employee Count	1,040,036		<u></u>	<u> </u>							0	1,040,036			U	0		U	+
3016 *	Ariba Software	-	29.15%	_		\vdash						0	0	29.1523% 0.0	1	0	29.15% 0		0	£
A	unou conware	, ,										0	Ü		1	,				1
3916 ^	Accounts Pavable Software	903,328	29.15% 263.341			 						0	903.328	29.1523% 263,341		0	29.15%		0	+
A	rocounts r'avable Sullwale	505,025										ŏ	500,020			,			,	#
390.1 S	Structures and Improvements		100.00%	1		 		-				0	0	100.00%		0	100.00%		0	+
Ĭ			400.000									0		400 000			400.000			#
391.1 C	Office Furniture & Fixtures	+	100.00%	1								0	0	100.00%		0	100.00%		0	+
_			100.00%									0		100.00%			100.00%			Ŧ
397 C	Communication Equipment	1	0									0	0	0.0		0	0		0	t
-	Causal allocation Sub-total Total	91,642,983 201,928,081	29,500,279 65,722,316	(49.414)	(13.608.723)	(130.857)	(11.870)	0	(47,648)	(64.443)	0	(47,648)	91,595,336 188,015,127	29,484,120 61,152,236		0 2,803,688	920,843	(34.995)	2,768,693	1
				,,	,,,)	,,,,,,,,	,,0.0)		,,040/	,,,		()	,510,127			_,,,,,,,		,,000)		_
														NOTE 1		INCREASE /	NOTE 2	, ,	NOTE 3	$\overline{}$
															EXHIBIT ANE-1 COMPANY	(DECREASE) COMPANY		INCREASE / (DECREASE)		Ι.
														COMPANY	PROPOSED	PROPOSED	STAFF	STAFF	CURB	(
	MOTE 4: 00/100F: 0040 D-1- 0		0/00/0040 TAT	T0 4D4 0.C	Disease	TOTAL ALLO	CATED AD III	ISTED COPPO	RATE PLANT (01+106+107				FILED 66.310.258	REBUTTAL 65.699.652	FROM FILED	PROPOSED 61.227.865	PROPOSED (5.082.393)	PROPOSED 62.070.090	+
N	NOTE 1: SOURCE: 2018 Rate Case MFR NOTE 2: SOURCE: REHAGEN EXHIBIT NOTE 3: SOURCE: Schedule ACC-4, AC	TSR-1(b) and TSR-2(b)	ಎ/∠ಕ/2018. TAB *PL* ১)	.i 3 ADA 2 Corb	rant*	TOTAL ALLO	CATED ADJU	ISTED CORPO	ORATE ACCUMU	101+106+107) JLATED RESER\	E (108)			66,310,258 16,294,217 50,016,041	65,699,652 19,129,515 46,570,136	(610,606) 2,835,298 (3,445,904)	61,227,865 18,899,788 42,328,077	(5,082,393) 2,605,571 (7,687,964)	62,070,090 16,215,451 45,854,639	1

NOTE 1: SOURCE: 2018 Rate Case MFR S NOTE 2: SOURCE: REHAGEN EXHIBIT TS NOTE 3: SOURCE: Schedule ACC-4, ACC-NOTE 4: SOURCE: KCC-159 Attachment D

Page 16 of 20 it ANE-2(a) ONE Gas Assets & Accumulated Reserve Kansas Gas Service Updated through August 31, 2018 TOTAL ALLOCATED TO KGS Ending KGS Distrigas Assets
Estimated to
Not be Inservice by Aircraft Internet Text & Talk Fully Removal Assets specific to ONG Assets Specific to ONG Removal of Retiring Assets KGS August 2018 Balance Assets specific to ONG and 32.84% End of Life Assets 32.84% 375.2 Other Distri Systems Struct
389.1 Sand and Land Rights
390.1 Structures and Improvements
390.1 Structures and Improvements
390.2 Structures and Improvements
390.2 Structures and Improvements
391.1 Office Furniture & Fistures
391.19 Androne Honore Furniture
391.19 Close Processing Equipment
391.3 Office Machines
391.3 Structures
391.4 Support Systems
391.4 Support Systems
391.5 Artwork
391.5 Artwork
391.6 Structures
391.8 Micro Computer Equipment
391.81 Micro Computer Equipment
391.81 Micro Computer Equipment
391.81 Micro Computer Equipment
391.83 Structures
392.2 Picture Trucks and Varies
392.3 Trucks 344 to 3 Ton
392.7 Arcraft
392.7 Arcraft
392.7 Arcraft
392.7 Arcraft
392.7 Arcraft
392.7 Arcraft
390.5 Structures
392.6 Structures
392.7 Arcraft
392.7 Arcraft
392.7 Arcraft
392.7 Octs 0 0 1,487,456 488.540 6.855.562 6,919,342 2.272.589 394.1 Tools
394.1 Tools
394.2 Shop Equipment
396 Power Operated Equipment
397 Communication Equipment
397.2 Telephone Equipment
398 Miscellaneous Equipment 11.076.806 3.638.066 33.064.127 10.859.582 26.027.434 8,548,450 3.638.066 11.076.806 Assets Estimated to Not be In-service by Dec 2016 Assets specific to ONG Assets specific to ONG and TGS Assets Specific to ONG Removal of Retiring Assets KGS Causal Allocation % KGS Causal Allocation % Text & Talk End of Life Assets FFRC Description Balance Airplane Adjustments Balance 29.46% 29.46% 391.6 Banner Software 9,854,097 9,854,097 33.78% 33.78% 289,130 391.6 0.00% 0.00% 0.00% 391.6 30.37% 30.37% 30.37% 30.37% 1.993.410 1.993.410 391.6 0.00% 0.00% 33.91% 33.91% 33.91% 16,159 33.91% 47,648 3916 32.84% 6,725,183 32.84% 32.84% 32.84% 6,725,183 391.6 Journey- Employee-ODC Distrigation 20,476,138 33.91% 230,477 33.91% 33.91% 391.6 Journey- Employee Coun 29.15% 29.15% 391.6 29.15% 29.15% 29.15% 19,322 66,279 66,279 391.6 Accounts Payable Software 100.00% 100.00% 390.1 Structures and Improvements 100.00% 391.1 Office Furniture & Fixtures 100.00% 100.00% 100.00% 100.00% 397 Communication Equipment 0 0 33,358,653 10,581,065 59,386,086 19,129,515 0 0 33,406,300 10,597,224 66,470,428 21,456,806

Rebuttal Exhibit ANE-2(b) 3 of 4

	Α	В	С	D	Е	F	G	Н	1	J	K	L	М
1		GAS SERVICE, A DIVISION OF ONE GAS, INC.											
2	Docket N	lo. 18-KGSG-560-RTS											\vdash
4	Adiustm	ent IS 29.1 Support Workpapers											\vdash
5		The state of the s	· · · · · · · · · · · · · · · · · · ·		Kansas Gas S	Service		!		! !			
6					Updated through Au	gust 31, 2018		T					\sqcup
7				DETAILED S	SCHEDULE OF COR	PORATE DEPRECIA	TION						\vdash
9				DE ITALED	NOTE 1	NOTE 2	11014						
10			Total	Total	Total	Total	Total	Total	Q3 2018	Allocated	Proposed	Proposed	
11 12			Corporate	Corporate	Corporate	Corporate	Corporate	Corporate	Corporate	Corporate	Corporate	Corporate	-
13		Acct Name	101 Per Books 8/31/2018	106 Per Books 8/31/2018	107 Since 8/31/2018	107 Expected by 12/31/2018	Adjustments	Pro Forma	Allocation Rates	Adjusted Balance	Depreciation Rate	Depreciation Expense	\vdash
14			5,0 1,20 10	0,0 ,,_0 ,,	5,5 11-5 15								\vdash
15		CORPORATE ALLOCATED DEPRECIATION											
16 17	3752 3891	Other Distr Systems Struct Land	-	-		-	-	-	32.84% 32.84%	-	0.00%	-	\vdash
18		Structures and Improvements	-	-		-	-	-	32.84%	-	0.00%		\vdash
19	3901	Structures and Improvements	41,164	-		-	-	41,164	32.84%	13,520	2.01%	272	
20	3902	Leasehold Improvements	4,787,128	27,856		-	-	4,814,984	32.84%	1,581,433	10.15%	160,515	
21		Office Furniture	3,598,315	-		-	(44.070)	3,598,315	32.84%	1,181,831	6.67%	78,789	\vdash
23		Airplane Hanger Furn Data Processing Equipment	11,870	-		-	(11,870)	-	32.84% 32.84%	-	0.00%	-	\vdash
24	3913	Office Machines and Equipment	36,237	-		-	-	36,237	32.84%	11,902	5.00%	595	
25		AudioVisual Equipment	1,293,063	-		-	-	1,293,063	32.84%	424,694	20.00%	84,939	\perp
26 27		Artwork Ariba Software	49,414	-		-	(49,414)	-	32.84% 29.15%	-	0.00% 7.69%	-	\vdash
28		Accounts Payable Software	903,328	-		-	-	903,328	29.15%	263,341	7.69%	20,257	\vdash
29	3916	Purchased Software (Banner Software)	15,274,671	-		-	_	15,274,671	29.46%	4,499,918	7.69%	346,148	
30	3916	Concur Project	47,648	-		-	(47,648)	-	33.91%	-	7.69%	-	\Box
31 32		Dynamic Risk Assessment	- 60 500 040	-		-	-	- 60 E90 040	0.00% 32.84%	22.052.404	7.69%	1 757 000	\vdash
33		Journey-Distrigas All Journey-Employee Count	69,580,940 1,848,836	-		-	-	69,580,940 1,848,836	32.84% 33.91%	22,853,164 627,008	7.69% 7.69%	1,757,936 48,231	\vdash
34	3916	Maximo-Leak Detect Sys	3,117,561	-		-	-	3,117,561	30.37%	946,803	7.69%	72,831	
35	3916	Purchased Software (PowerPlant Software)	870,000	-		-	-	870,000	33.78%	293,886	7.69%	22,607	\Box
36 37		Purchased Software Purchased Software (RiskWorks Software)	75,847,587	2,505,142	2,479,790	8,597,015	(99,438)	89,330,097	32.84%	29,339,577	7.69% 7.69%	2,256,891	\vdash
38		Computer Equipment	10,778,249	270,690		-	-	11,048,939	32.84%	3,628,914	7.69% 20.00%	725,783	+
39	39181	Computer Equipment	130,857	-		-	(130,857)	-	32.84%		0.00%	-	
40	3919	Computers & Electronic Equipment	-	-		-	-	-	32.84%	-	0.00%	-	\Box
41		Transportation Equipment Autos	-	-		-	-	-	32.84% 32.84%	-	0.00%	-	\vdash
43		Pickups and Vans	-	-		-	-	-	32.84%	-	0.00%	-	\vdash
44	3923	Trucks - 3/4 ton to 3 ton	-	-		-	-	-	32.84%	-	0.00%	-	
45	3924	Trucks - 3 ton to 5 ton	-	-		-	-	-	32.84%	-	0.00%	-	\Box
46 47		Trailers Aircraft	13,608,723	-		-	(13,608,723)	-	32.84% 32.84%	-	0.00% 6.28%	<u> </u>	\vdash
48		Aircraft Stores Equipment	13,000,723	-		-	(10,000,723)	-	32.84%	-	0.00%		\vdash
49	3940	Tools, Shop & Garage	-	-		-	-	-	32.84%	-	0.00%	-	
50		Tools	-	-		-	-	-	32.84%	-	0.00%	-	Ш
51 52		Shop Equipment Laboratory Equipment	-	-			-	-	32.84% 32.84%	-	0.00%	-	\vdash
53		Power Operated Equipment	-	-		-	-	-	32.84%	-	0.00%	-	\vdash
54	3961	Power Operated Equipment Rubber Tires	-	-		-	-	-	32.84%	-	0.00%	-	
55	3970	Communication Equipment	102,491	-		-	-	102,491	32.84%	33,662	5.00%	1,683	igspace
56 57		Radio Equipment Telephone Equipment	-	-		-	-	-	32.84% 32.84%	-	0.00%	-	\vdash
58		Radio Equipment - St	-	-		-	-	-	32.84%	-	0.00%	-	\vdash
59	3974	Telephone Equipment Lease	-	-		-	-	-	32.84%	-	0.00%	-	
60	3980	Miscellaneous Equipment		- 2.002.000	0.470.700		(42.047.040)	-	32.84%	-	0.00%	-	igspace
61 62	1		201,928,081	2,803,688	2,479,790	8,597,015	(13,947,949)	201,860,626	1	65,699,652		5,577,475	++
63		CORPORATE - KGS SPECIFIC DEPRECIATION							 		+		\vdash
64	3901	Structures and Improvements	-	-		-		-	100.00%	-	1.52%	-	
65		Office Furniture	-	-		-		-	100.00%	-	5.00%	-	ш
66 67		Communication Equipment		-			-	-	100.00%	-	6.61%		\vdash
68			-	-		-	-	_	1	-		-	1
69			201,928,081	2,803,688	2,479,790	8,597,015	(13,947,949)	201,860,626		65,699,652		5,577,475	
70													
71									Total Alle	ocated Adjusted Corpora	te Depreciation	5,577,475	ш
72 73								NOTE 3	Test Year C	prporate Depreciation Ex	nense Per Rook	5,421,014	\vdash
	1									proposed rebuttal Corp		3,421,014	
74									Depreciation A			156,461	
75		CWIP placed into service since August 31, 2018 update. Source		E-1-1-1-ANE 4									oxdot
76	NOTE 2:	CWIP expected to be placed into service by December 31, 20 2018 Rate Case MFR Support files_FILED 6/29/2018, TAB "IS	S 29 1 Corp Depreciation"	EXNIBIT ANE-1					1				\vdash
1/		20 10 Mars Case Will IN Ouppoin HIES FILED 0/28/2010, TAD 13	C 20. I COIP DEPIRCIATION					Í.	1	1			

Rebuttal Exhibit ANE-2(c) 4 of 4

Total Total Total Total Total Total Total Corporate Corporat											
December 18 29 1 Support Workpapers	Α	В	С	D	E	F	G	Н	I	J	K
December 18 2-1 European Windowspapers	1										
Adjustment to 29.1 Support Workpapers											
Companies Comp	3 Docket	NO. 18-KGSG-560-RTS									
Comparison Com	5 Adjustr	nent IS 29 1 Support Workpapers									
Test Vent Ented Description 5.3 (20) Test Vent Vent Vent Vent Vent Vent Vent Ven		lient io 29.1 Support Workpapers									
Details Schematic Schema		1			Kansas Ga	s Service					
DETAILED SCHEDULE OF CORPORATE DEPRECIATION											
Total											
Total	10			DETAILE	SCHEDULE OF CO	ORPORATE DEPRE	CIATION	•			
13											
Total Color Colo											
Second Acet Name											Corporate
10 13 13 13 13 13 13 13		A AND									Depreciation
17 CORPORATE ALL COLATED DEPRECIATION		Acct Name	12/31/2017	12/31/2017	12/31/2017	12/31/2017	Balance	Rates	Balance	Rate	Expense
18 281 Land		CORDODATE ALLOCATED DEDDECIATION									
13 900 Shuckers and Improvements				_	_	_		32.84%	_	0.00%	
20 301 Structures and Furrorvements			_								
2 390 Consented Improvements			-						-		256
22 3911 Office Furniture			4.389.029	261.220		-					158,340
23 3919 Applane Hanger Furn						-					71,707
25 3913 Office Machines and Equipment 36,678 32,64% 12,045 5,00%		Airplane Hanger Furn	11,870	-		(11,870)	<u> </u>	32.84%	-	0.00%	-
25 3913 Office Machines and Equipment 36,678 36,678 32,94% 12,045 5,00%		Data Processing Equipment	-	-	-	- '					-
27 3915		Office Machines and Equipment		-	-	-					602
28 3916 Ariba Schware 59,400											84,928
29 3916 Purchased Software (Barner Software) 10,682,278 4,530,118 - (47,649) 15,233,685 294,69% 4,505,519 7,69% 7,69% 13 3916 Dynamic Risk Assessment											-
20 3916 Concur Project											1,335
31 3916 Dynamic Risk Assessment											346,578
\$2 316 Journey-Distripas All 69,880,940 - 69,580,940 22,2860,381 7,69%											-
\$\frac{1}{33}\$ 916 Journey-Employee Count											1,757,722
34 3916 Maximo-Leak Detect Sys 3.117.561											48,275
155 3916 Purchased Software (FrowerPlant Software) 870,000 - - - - - 870,000 33.78% 293,886 7,69% 37 3916 Purchased Software 61,080,055 829,569 22,998,959 (64,443) 88,44,141 32,24% 27.862,816 7,69% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76,9% 76											72,831
186 3016 Purchased Software 61,080,055 829,569 22,998,959 (64,443) 84,844,141 32,84% 27,862,816 7,69% 38,318 Computer Equipment 6,146,129 1,093,621 (1,578,097) 5,661,653 32,84% 1,859,287 20,00% 39,3181 Computer Equipment 130,057 (130,057) 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32,24% 32				-	-	-					22,607
37 3916 Purchased Software (RiskViroks Software)				829,569	22,998,959	(64,443)					2,143,294
193 93181 Computer Equipment 130,857 32,84% 0.00% 410 9319 Computer & Electronic Equipment	37 3916	Purchased Software (RiskWorks Software)	-	-	-	-	-	0.00%	-	7.69%	-
40 3919 Computers & Electronic Equipment		Computer Equipment		-	1,093,621		5,661,653		1,859,287		371,857
141 3920 Transportation Equipment			130,857			(130,857)	-				-
42 3921 Autos			-								-
43 9322 Pickups and Vans			-								-
44 3923 Trucks - 34 ton to 3 ton 32.84% - 0.00%			-								-
45 3924 Trucks - 3 ton to 5 ton 32.84% 0.00% 47 3926 Aircraft 32.84% 0.00% 48 3930 Stores Equipment 32.84% 0.00% 49 3940 Tools, Shop & Garage 32.84% 0.00% 50 3941 Tools			-	-							-
Trailers											-
47 3926 Aircraft 13,608,723			_	_	-	-			_		_
48 3930 Stores Equipment			13.608.723	-	-	(13,608,723)	-		-		-
43 3940 Tools, Shop & Garage - - 32,84% - 0.00%				-	-	-	-		-		-
50 3941 Tools - 32.84% - 0.00%	49 3940		- 1	-	-	-	-		-		-
52 3350 Laboratory Equipment			-	-	-	-	-		-		-
53 3960 Power Operated Equipment 32.84% - 0.00%											-
54 3961 Power Operated Equipment Rubber Tires - - - - - 0.00% 55 3970 Communication Equipment 53,946 13,192 - - 67,138 32.84% 22,048 5.00% 56 3971 Radio Equipment - - - - - 0.00% 57 3972 Telephone Equipment - - - - - 0.00% 58 3973 Radio Equipment - - - - - - 0.00% 58 3974 Telephone Equipment - - - - - - - - 0.00% 59 3974 Telephone Equipment - - - - - - - 0.00% 60 3980 Miscellaneous Equipment - - - - - - - - - - - - -											-
55 3970 Communication Equipment 53,946 13,192 -											-
Second											- 4.400
Telephone Equipment											1,102
Section Sect											-
59 3974 Telephone Equipment Lease - - - - - 32.84% - 0.00% 60 3980 Miscellaneous Equipment - - - - - 32.84% - 0.00% 61 3980 176,121,703 5,886,093 24,225,466 (15,495,763) 190,737,500 62,070,710 62 63 3981 64 3982 65 66											-
60 3980 Miscellaneous Equipment											-
61 3980			 	-	-	-			-		-
Column C			176,121,703	5,886,093	24,225,466	(15,495,763)		32.0470	62,070,710	0.0070	5,081,435
NOTE 2 Test Year Corporate Depreciation Per Book											
Total Allocated Adjusted Corporate Depreciation							NOTE 2	Te	est Year Corporate D	epreciation Per Book	5,421,014
65 66 7 8 8 8 8 8 8 8 8 8											(339,579)
NOTE 1 CURB PROPOSED ADJ w/ COMPOSITE RATE											
68 DIFFERENCE FROM COMPANY 69 NOTE 1: SOURCE: Schedule ACC-26											
69 NOTE 1: SOURCE: Schedule ACC-26							NOTE 1			SITE RATE	(345,902)
								DIFFERENCE I	FROM COMPANY		(6,323)
70 NOTE 2: SOURCE: 2018 Rate Case MFR Support files_FILED 6/29/2018, TAB "IS 29.1 Corp Depreciation"											
	/0 NOTE 2	2: SOURCE: 2018 Rate Case MFR Support files_FILED	6/29/2018, TAB "IS 29	9.1 Corp Depreciation	า"						

ebuttal Exhibit ANE-3(a)

SOURCE: REHAGEN EXHIBIT TSR 7(c)

Kansas Gas Service Corporate Prepayments Rate Base Adjustment No. 7 Test Year Ended December 31, 2017

					TON THE LINES DECEMBER 01, 2017														
			Company	NOTE 1													_	_	
			Agree/Disagree			Line No. in													
Line			proposed			KCC 156													
No.	Prepay	Description	adjustment	Status	Renewed/Replaced Prepayment Line Description	Attach B	Aug-17	Sep-17	Oct-17	Nov-17 4.934 5	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18 A	iug-18
1 2	1650100 1650100	Kyriba Treasury Management System Inv INV10674 (01/01/17-12/31/17) Moody's Investor Service Commercial Paper Annual Fee Inv J1981388-000 (11/01/16-10/31/17)	DISAGREE	Renewed	Kyriba Annual Platform Usage Fee Inv INV13539 (01/01/18-12/31/18)	16	\$ 19,736 \$ 9,166	\$ 14,802 4,583	9,868 \$	4,934 \$									
3	1650100	Moody's Investor Service Commercial Paper Annual Fee Inv J2005969-000 (09/01/17-08/31/18) Moody's Investors Service Long-Term Annual Fee Inv S1988257-00 (02/01/17-01/31/18)	AGREE AGREE				41.665	57,500 33,332	24.999	16.666	8.333								
5	1650200	Ciona Group Insurance - Travel and Accident Insurance (01/01/17-12/31/17)	DISAGREE	Renewed	Securian BTA Premium Policy # 70296-101 (01/01/18-12/31/18)	24	2,700	2.025	1.350	16,666	8,333	- :							
6	1650200	Marsh USA - Auto Liability Fronting Premium Inv 473762078271 (11/01/16-10/31/17)	DISAGREE	Renewed	UIC Auto Insurance inv 17-01 OGS (10/01/17-11/01/18)	84	6,024	3,012											
7 8	1650200	Marsh USA - Excess Liability Inv 209913478984 (11/01/16 - 11/01/17) Marsh USA - Excess Workers Compensation Inv 209911439621 (11/01/16 - 11/01/17)	DISAGREE	Renewed Waiting on invoice	UIC Excess Liability Insurance inv 17-01 OGS (10/01/17-11/01/18)	86	864,314 19.910	432,157	- 1										
		Marsh USA - Work Comp Fronting Ins Premium Inv 473762078271 (11/01/16-10/31/17)	DISAGREE	Renewed	UIC Worker Comp Insurance inv 17-01 OGS (10/01/17-11/01/18)	91	17,500	8,750											
10	1650200	Marsh USA Excess Liability XL Dublin Inv ENGAO1600483-001 (11/01/16 - 11/01/17)	DISAGREE	Waiting on invoice			21,446 315	10,723 252	189	126									
11	1650200	Marsh USA Inc. Mail & Transit Insurance Premium Inv 209911707041 (01/31/17-01/31/18) Marsh USA Inc. Property & Terrorism Insurance Inv 209911010124 (05/01/17- 04/30/18)	DISAGREE	Renewed	UIC Property Insurance Inv 18-01 OGS (05/01/18- 05/01/19)		901,208	788,557	189 675,906	126 563,255	450.604	337,953	225,302	112,651					
13	1650410	Automic App Works Inv 03-014498 (04/21/17-04/20/18)	AGREE				30,392	26,593	22,794	18,995	15,196	11,397	7,598	3,799					
14	1650410	Avaya CMS R18 Inv 2220050047 (08/01/17-07/31/18) Avaya Annual Maintenance Inv 2733831224 (01/01/17-12/31/17)	DISAGREE	Waiting on invoice Renewed	Avaya Software Maintenance Inv 2734026178 (01/01/18-12/31/18)	108	9.780	7.335	4,890	2,445		2,232	1,860	1,488	1,116	744	372		
16	1650410	Avaya Hardware & Software Maintenance Inv 2733816424 (01/01/17-12/22/17)	DISAGREE	Renewed	Avaya AOS OPER APPL Inv 2733987496 (12/22/17-12/21/18)	102	16,052	12,039	8,026	4,013									
17	1650410	Avaya Hardware Maintenance Support Inv 2733783717 (10/01/16-09/30/17) Avaya SA Pref EDP, UPG ADV EDP Renewal Inv 2219516554 (10/01/16-09/30/17)	DISAGREE	Renewed Waiting on invoice	Avaya SA Pref CMS R18 Inv 2733974066 (10/01/17-09/30/18)	105	19,678												
18	1650410	Avaya Software Support Maintenance Inv 2219516555 (10/01/16-09/29/17)	DISAGREE	Waiting on invoice			775 343	(0)											
20	1650410	CA Technologies CA Harvest Software Inv 90371658 (05/30/17-05/29/18)	AGREE DISAGREE				12,357	10,984 4,560	9,611	8,238 3,420	6,865	5,492	4,119	2,746 1,140	1,373				
21	1650410	CDW Direct Erwin Data Model Annual Maintenance Inv HGC4825 (05/30/17-05/29/18) Citrix Systems, Inc. Enterprise User License Renewal Inv 91648425 (09/01/15 - 08/31/2018) T	AGREE	Renewed	CDW Direct Envin Data Modeler Standard & Navigator Inv MBR7808 (05/30/18-05/30/19)	130	5,130 218.100	199,925	3,990 181.750	163,575	2,850	2,280 127,225	1,710	1,140	570 72,700	54 525	36.350		
	1650410	Citrix Systems, Inc. Software Support Inv 91648696 (09/01/15 - 08/31/18) U	DISAGREE	Renewed	Citrix Systems, Inc. NetScaler SDX Annual Support Maintenance Inv 9196255 (9/12/18 = 9/11/19)	137	36.636	33.583	30.530	27.477	24,424	21.371	18,318	15,265	12.212	9,159	6,106	3,053	
24	1650410	Critical Start Clyanice Project Inv 6091 (08/04/17-08/03/18) Critical Start OKTA Inv 5470 (01/01/17-05/28/18) PP	DISAGREE	Renewed	Critical Start Netskope Inv 7344 (08/04/18-08/03/19)	156	186,758	169,780 88,056	152,802 77,049	135,824	118,846	101,868	84,890 33,021	67,912 22,014	50,934	33,956	16,978		
	1650410	Critical Start OKTA Inv 5907 (05/29/17-05/28/18)	AGREE				143,541	127,592	111,643	95.694	79,745	63,796	47.847	31,898	15,949				
27	1650410	Critical Start Rapid 7 Annual Support Maintenance Inv 5657 (04/09/17-04/08/18) Dell TOAD Maintenance Renewall INV1000211387 (8/31/15-10/15/17) S	DISAGREE	Renewed Renewed	Optiv Rapis 7 Annual Maintenance Support Inv INV-100083025 04/09/18-04/08/21) I	330	29,078	24,924	20,770	16,616	12,462	8,308	4,154						
28 29	1650410	DNV GL Synergi Gas M&S Inv 50002935 (01/01/17-12/31/17)	DISAGREE	Renewed	Quest Software Inc Spotlight on Oracle Inv 1000813100 (09/30/17-09/30/20) XX GL Noble Denton Synergi Gas Renewal Inv 870010002284 (01/01/18-12/31/18)	213	10,552	7,914	5,276	2,638									
30	1650410	Eagle Information Mapping Software Maintenance Inv 103046 (01/01/17-12/31/17)	DISAGREE	Renewed	Integrated Solutions Maintenance for Eagle Tools Inv 106249 (01/01/18-12/31/18)	246	18,668	14,001	9,334	4,667									
		ECE Design Annual Maintenance Inv AM-1006096-2016 (09/30/16-09/30/17) FMC Technologies UCOS Annual Support Renewal Inv 200 (12/19/16-12/18/17)	DISAGREE	Waiting on invoice Renewed	Control Systems International I UCOS Support I Inv 92048065 I (12/19/17-12/18/18)	142	466 27.668	20.751	13.834	6.917									
33	1650410	Foresee Results, Inc. cxMeasure for Mobile Enterprise Inv 18845 (12/20/16-12/19/17)	DISAGREE	Renewed	Foresee cxMeasure for Web Inv 11092017 (12/15/17-12/14/18)	204	10,000	7.500	5,000	2,500									
34	1650410	Foresee Results, Inc. Measure for Web Inv 18015 (11/01/16-10/31/17) Gartner Annual Gartner Subscription Renewal Inv 941074 (11/01/16-10/31/17)	DISAGREE	Renewed	Foresee cxMeasure for Web Inv 11092017 (12/15/17-12/14/18) Gartner IT Leadership Inv 974085 (11/01/17-10/31/18)	203	10,334 9.516	5,167 4.758	-										
	1650410	Gartner Annual Subscription Renewal Inv 942944 (11/01/16-10/31/17)	DISAGREE	Renewed	Gartner IT Leadership Inv 974085 (11/01/17-10/31/18)	207	16,966	8,483											
37	1650410	Global View - IPS Inv MV5553A (10/01/17-12/31/17)	DISAGREE	Renewed	MarketView Global View - IPS Inv MV000917 (01/01/18-03/31/18)	267				3,595									
38 39	1650410	Hewlett Packard HP Hardware and Software Maintenance Renewal Inv 60275894 (07/01/17-06/30/18) Hewlett Packard HP Hardware Support Inv 60305391 (09/22/17-06/30/18)	DISAGREE	Renewed Renewed	Park Place HP Support Maintenance Inv D38673M-I73740 (07/01/18-02/28/19) Park Place HP Maintenance Annual Support Inv D38673M-I62142 (03/01/18-02/28/19)	345 346	39,490	35,541 978	31,592 872	27,643 763	23,694 654	19,745 545	15,796 436	11,847 327	7,898 218	3,949 109			
40	1650410	IBM Quarterly Maintenance Inv 1807153 (01/01/18-03/31/18)	DISAGREE	Renewed	IBM Quarterly Software Maintenance Inv 4806365 (04/01/18-06/30/18)	236						121,446	60,723						
41	1650410	IBM Quarterly Software Maintenance Inv 4806365 (04/01/18-06/30/18) IBM Inv 706783 (10/01/17-12/31/17)	DISAGREE	Waiting on invoice Renewed	IBM Quarterly Maintenance Inv 1807153 (01/01/18-03/31/18)	235			137.462	68.731						22,999			
43	1650410	IBM Inv 7708105 (07/01/17-09/30/17)	DISAGREE	Renewed	IBM Inv 706783 (10/01/17-12/31/17)	237	67,972			00,757									
		Imaginit Autodesk Annual Support Reneval Inv IMINV086478 (11/17/16-11/16/17) Itron Hardware & Software Maintenance Inv 479892 (04/01/18-06/30/18)	AGREE AGREE				5,505	3,670	1,835					14.326					
		Latitude Geographics Gecortex Essentials Maintenance Renewal Inv INV0005292 (05/16/17-05/15/18)	AGREE				20.000	17.500	15.000	12.500	10.000	7.500	5.000	2,500					
47	1650410	Lexmark Perceptive Experience Content Maintenance Inv 9009522875 (06/24/17-06/23/18)	DISAGREE	Renewed	Hyland Perceptive Content Inv LE13-003401 (07/01/18-06/30/19)	234	142,000	127,800	113,600	99,400	85,200	71,000	56,800	42,600	28,400	14,200			
48	1650410	Microsoft Bluestripe Maintenance Inv 9824932053 (09/01/16-12/31/17) LL Microsoft Corporation Enterprise Servers Inv 982008773 (01/01/16 - 12/31/17) X	DISAGREE	Renewed Renewed	Microsoft (Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18) Microsoft (Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285 285	4,779 9,392	3,186 7.044	1,593 4,696	2.348								1	
50	1650410	Microsoft Corporation Power BI Pro Inv 9824413327 (05/01/16 - 12/01/17) DD	DISAGREE	Renewed	Microsoft [Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/16)	285	160	120	4,696 80	40		- :	- :	- :					- 1
51	1650410	Microsoft I CRM & Exchange Online Subscriptions Inv 9823820202 (12/01/15 - 12/31/17) V	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285	704	528	352	176									
52	1650410	Microsoft Inv E02003NCLP (04/12/17-04/11/18) Microsoft Microsoft Enterprise Cloud Suite Inv 9823849742 (01/01/16 - 12/31/17) W	DISAGREE	Renewed Renewed	Microsoft Online Service Inv E02005LP30 (04/12/18-04/11/19) Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	286 285	3,500 9.336	3,000 7.002	2,500 4,668	2,000 2,334	1,500	1,000	500						
	1650410	Microsoft AzureMonetary Commit Shared Server Annual Support Renewal Inv 9825352880 (01/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Server and Cloud Enrollment Renewal Inv 9876507799 (01/01/18-12/31/18)	284	33,600	25,200	16,800	8,400	- :								
55	1650410	Microsoft Dyn365 Shared Server Annual Support Renewal Inv 9825348086 (01/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285	108,288	81,216	54,144	27,072									
56 57	1650410	Microsoft DynCRM Shared Server Annual Support Renewal Inv 9825348433 (01/01/17-12/31/17) Microsoft Enterprise Product SPE E5 ShrdSvr ALNG SubsVL Maintenance Inv 9826207148 (09/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18) Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285 285	564	423 810	282 540	141	- 1								
	1650410	Microsoft PowerBI Shared Server Annual Support Renewal Inv 9825348087 (01/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285	396,456	297,342	198,228	99,114									
59 60		Microsoft Premier Inv 9620917194 (01/01/2017-12/31/2017) Microsoft Premier Inv 9620975649 (12/30/17-12/29/18)	DISAGREE	Renewed Renewed	Microsoft Premier Inv 9620975649 (12/30/17-12/29/18) Microsoft Premier Inv 9620975649 (12/30/17-12/29/18)	294 283	223,392	167,544	111,696	55,848		542,179							
	1650410	Microsoft ProjectPro Q365 abd VisioPro Q365 Shared Server Renewal Inv 98255348122 (01/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285	19.596	14.697	9.798	4.899		542,179							
62	1650410	Microsoft PwrBIPremP1 Renewal Inv 9826450826 (11/01/17-12/31/17)	DISAGREE	Renewed	Microsoft Enterprise Enrollment Renewal Inv 9876507795 (01/01/8-12/31/18)	285													
63 64	1650410	Microsoft SharePoint Annual Suport Renewal Inv 9825352878 (01/01/17-12/31/17) Microsoft VisoStd and Windows Annual Support Renewal Inv 9825348445 (01/01/17-12/31/17)	DISAGREE	Renewed Renewed	Microsoft Server and Cloud Enrollment Renewal Inv 9876507800 (01/01/18-12/31/18) Microsoft Inv 9876507797 (01/01/18-12/31/18)	287 280	46,888 43,480	35,166 32,610	23,444	11,722									
65	1650410	Microsoft VSPrem MSDN and SQL Server Enterprise Annual Support Renewal Inv 9825352879 (01/01/17-12/31/17	7) DISAGREE	Renewed	Microsoft Server and Cloud Enrollment Renewal Inv 9876507800 (01/01/18-12/31/18)	287	156,688	117,516	78,344	39,172									
66 67	1650410	MSC Technologies Eaton/Powerflex UPS Service Agreement Inv 60517 (05/20/17-05/19/18) NetMotion Mobility SW Maintenance Inv	DISAGREE	Renewed	MSC Technologies UPS APC Annual Maintenance Inv 53018 (05/20/18-05/19/19)	313	10,476	9,312	8,148	6,984	5,820	4,656	3,492	2,328	1,164		5.179		
68	1650410	NetMotion Mobility SW Maintenance Inv 1363890	AGREE														5,179	2,794	
69	1650410	NetMotion Mobility SW Maintenance Inv 13738065	AGREE															2,385	
		NextPlane, Inc AOL Federation Service Inv 5622 (06/30/17-06/29/18) PeopleFluent Data Encryption Inv 67706 (03/01/17-02/28/18)	AGREE DISAGREE	Renewed	PeopleFluent Compensation & Performance Subscriptions Inv 72634 (03/07/18-03/06/19)	349	12,500 88.026	11,250 73,355	10,000 58.684	8,750 44.013	7,500 29.342	6,250 14,671	5,000	3,750	2,500	1,250			
72	1650410	PeopleFluent Maintenance Renewal Inv 68779 (07/01/17-06/30/18)	DISAGREE	Renewed	PeopleFluent Org Publisher Inv 74092 (07/01/18 -06/30/19)	352	2,420	2,178	1,936	1,694	1,452	1,210	968	726	484	242			
73	1650410	Pictometry Connect Image Service Inv SI037640 (01/01/2017-12/31/2017) Safe Software FME ESRI Edition Floating Maintenance Inv 48254 (06/06/17-06/05/18)	DISAGREE	Renewed	EagleView Pictometry Connect Inv US411220 (09/01/17-09/30/18)	188	3,540 1,305	2,655 1,160	1,770 1,015	885 870	725	580	435	290	145				
75	1650410	Shi Crystal Reporting Annual Support Renewal Inv B06644366 (05/01/17-04/30/18)	AGREE				1,305	1,160	480	400	320	240	160	80	140				
76	1650410	Shi Schneider Electric Power and Cooling Inv B08386906 (05/15/18-05/31/21)	DISAGREE	Renewed	Shi UPS Schneider Annual Maintenance Inv B08386906 (05/15/18-05/31/21) O	403											1,872		
77		Shi Adobe Acrobat License Renewal Inv B05572333 (09/28/16-09/03/17) Shi Adobe Creative Cloud Inv B05571935 (09/28/16-09/27/17)	DISAGREE	Waiting on invoice Waiting on invoice			3,855												
79		Shi Adobe Creative Cloud Inv 8055/1935 (09/28/16-09/27/17) Shi Veeam Management Pack Enterprise Inv 805656131 (10/18/16-10/17/17)	AGREE	aung on invoice			2,124	1,062											
80	1650410	Shi Veeam Software Basic Renewal Inv B04924261 (06/27/16 - 12/31/17) FF	AGREE				8,828	6,621	4,414	2,207									
81 82	1650410 1650410	Sigma Solutions (06/1/2014 - 5/31/2017) Invoice ORD140002500 C Sigma Solutions HP Hardware Annual Support Maintenance Inv INV170001197 (03/01/17-02/28/18)	AGREE DISAGREE	Renewed	Park Place IHP Maintenance Annual Support I Inv D38673M-I62142 I (03/01/18-02/28/19)	346	94.602	78.835	63.068	47.301	31.534	15.767							
		Sigma Solutions Vmware Cloud Suite Renewal (4/1/15-3/31/18) INV150001289 K	DISAGREE	Renewed	Sirius VMWare Annual Maintenance Support Inv IN414827 (04/01/18-03/31/19)	423	186,452	159,816	133,180	106,544	79,908	53,272	26,636						
84	1650410	Sigma Solutions Premium Software Support INV150000984 (3/1/15 - 2/29/16) O Sirius Computer Solutions Quarterly Invoice - HW Maintenance Inv IN389921 (08/01/17-10/31/17)	AGREE DISAGREE	Renewed	Sirius Quarterly Invoice - HW Maintenance Inv IN399296 (11/01/17-01/31/18)	465	16.856	8.428											
85 86	1650410	Strius Computer Solutions Quarterly Invoice - HW Maintenance Inv IN389921 (08/01/17-10/31/17) Strius Computer Solutions Cisco Smartnet Renewal Inv 377373JV (05/01/17-04/30/18)	DISAGREE	Renewed Renewed	Sirius Quarterty Invoice - HW Maintenance Inv IN399296 (11/01/17-01/31/18) Sirius Computer Solutions SnartNet Annual Maintenance Support Inv IN418799 (05/01/18-04/30/19)	465 457	16,856 191,000	8,428 167,125	143,250	119,375	95,500	71,625	47,750	23,875					
	1650410	Sirius Computer Solutions Data Comain Maintenance Inv IN 375037 (04/01/18-06/30/18)	DISAGREE	Renewed	Sirius Computer Solutions Premium Hardware Support Inv 429897 (07/01/2018-06/30/2019)	449	4,401	4,401	4,401	4,401	4,401	4,401	4,401	4,401	2,934	1,467			
88	1650410	Sirius Computer Solutions EMC-Data Domain, DPA, Networker Renewal Inv IN365399REV1 (02/01/17-06/30/18 Sirius Computer Solutions Quarterly Invoice - HW Maintenance Inv IN389920 (08/01/17-10/31/17)	8) DISAGREE DISAGREE	Renewed Renewed	Sirius Computer Solutions Premium Hardware Support Inv 429897 (07/01/2018-06/30/2019) Sirius Quartlerly Invoice - HW Maintenance Inv IN399297 (11/01/17-01/31/18)	449	173,530 9.834	156,177 4,917	138,824	121,471	104,118	86,765	69,412	52,059	34,706	17,353			
90	1650410	Sirius Computer Solutions SilverPeak Annual Support Renewal Inv 802909 (11/01/16-10/31/17)	AGREE	routerwed.			1,350	4,917 675											
91	1650410	Sirius Quarterly Invoice - HW Maintenance Inv IN399296 (11/01/17-01/31/18)	DISAGREE	Renewed	Sirius Computer Solutions Inv IN 411079 (02/01/18-04/30/18)	436				16,856	8,428								
	1650410 1650410	Sirius Quartlerly Invoice - HW Maintenance Inv IN399297 (11/01/17-01/31/18) Teem Technologies EventBoard Upgrade Maintenance Inv INV-NS-2008 (12/13/17-05/30/18)	DISAGREE	Renewed Waiting on invoice	Sirius Computer Solutions Inv IN 411080 (02/01/18-04/30/18)	437				9,834	4,917	3,700	2,775	1,850	925				
94	1650410	Teem Technologies, Inc EventBoard Annual Support Renewal Inv INV-NS-443 (06/01/17-05/31/18)	DISAGREE	Waiting on invoice			3,357	2,984	2,611	2,238	1,865	1,492	1,119	746	373				
95	1650410	Terranova Worldwide Corp Content Customization PSA Inv 1880 (05/01/17-04/30/18)	DISAGREE	Renewed	Terranova Maintenance & Content Customization for ISA End-Users Inv 2010 (10/20/17-10/19/18)	484	1,352	1,183	1,014	845	676	507	338	169					
		Terranova Worldwide Corporation Information Security Awareness Inv 1650 (10/20/16-10/19/17) Uptivity Call Copy MA Annual Maintenance Inv INV17491 (04/01/17-03/31/17)	DISAGREE	Renewed Renewed	Terranova Maintenance & Content Customization for ISA End-Users Inv 2010 (10/20/17-10/19/18) inContact Annual Maintenance Contract Inv INV/19675 04/01/18-03/31/19)	484 245	1,004 67.886	502 58.188	48.490	38.792	29.094	19,396	9.698		-				
98	1650410	Uptivity Call Copy No. Annual Maintenance Inv INV17491 (U4/01/17-03/31/17) Wolters Kluwer Teammate Software Inv 30675506 (11/01/16-10/31/17)	DISAGREE	Renewed	Wolters Kluwer Teammate Additional Users 5 Inv 307424707 (11/01/17-10/31/18)	513	810	405	40,430	30,192	29,094	12,320	9,090						
						-	£ 500440° °	2 2 2 2 2 2 2	P 0.000.460 0	0.455.045 *		. 4 773 807 . ^	040.200 ^	F44.000 1	t our con .	£ 4F0 OF3 . ^	CORPT 1	8.000 *	
99 100		Subtotal Staff Adjusted Distrigas Allocator				NOTE 3	\$ 5,034,100 \$ 32,84%	3,870,382	\$ 2,820,162 \$ 32.84%	2,155,215 \$ 32.84%	32.84%	1,773,897 \$ 32.84%	849,308 \$ 32.84%	511,662 \$ 32.84%	245,608 S 32.84%	32.84%	ь6,857 \$ 32.84%	8,232 \$ 32,84% *	2.84%
101		Corporate Prepayments to be Excluded					\$ 1,653,400 S	1,271,188	\$ 926,254 \$	707,859 \$		582,619 \$	278,947 \$	168,050 \$	80,667	\$ 52,535 \$	21,958 \$	2,704 \$	
						· -													

NOTE 1:
"Renewed": this prepayment has been renewed. The Company has identified the prepayment description and line in KCC-156 Att.

"Waiting on invoice": this prospurent is in the process of being renewed. The Company is waiting on the heroice in order to credit the cash account and debit account NOTE 2: Source 2018 Rate Case MRY Succordities PRED 6/29/2018. TAB VPC 1 & 2 Coro Prevents" NOTE 3: Source 7/50% recropers to Self Data Request the 10 feb. 48. B

	NOTE 2	NOTE 3		
	COMPANY FILED	COMPANY UPDATED 8/31/2018	COMPANY AGREE W STAFF PROPOSED ADJ	EXHIBIT ANE-3(a) COMPANY PROPOSED REBUTTAL 165
TOTAL ALLOCATED ADJUSTED CORPORATE 165 PREPAYMENTS	4,595,306	4,117,575	(81,841)	4,035,733

SOURC	E: REHAGEN	N EXHIBIT TSR 7(e)																				2 of 3
					Kansas Gas S																	
					Corporate Prepa																	
					Rate Base Adjustr																	
					Test Year Ended Dece	ember 31, 2017																
						Line No. in																
Line			Company			KCC 156																
No.	Prepay	DESCRIPTION	Agree/Disagree		Renewed/Replaced Prepayment Line Description	Attach B	Aug-17	Sep-17		Nov-17	Dec-17	Jan-18			Apr-18	May-18	Jun-18	Jul-18	Aug-18			
1		Haynes Boone Fees for Credit Facility for ONE Gas A	DISAGREE	Renewed	Haynes Boone Fees for Credit Facility for ONE Gas A	38	\$ 1,395	\$ 1,116	\$ 837 \$	558 \$	\$ 279	\$ 0 \$	0 \$	0 \$	0	\$ 0 5	φ σ φ	0	\$ 0			
2	1860104	Shi Schneider Electric Power and Cooling Inv B08386906 (05/15/18-05/31/21)	DISAGREE	Renewed	Shi UPS Schneider Annual Maintenance Inv B08386906 (05/15/18-05/31/21) O	574											3,432					
3		Subtotal					1,395	1,116		558	279		0	0	0	0	3,432	0	0			
4		Staff Adjusted Distrigas Allocator				NOTE 3	32.8440%			32.8440%	32.8440%		32.8440%	32.8440%	32.8440%	32.8440%	32.8440%	32.8440%	32.8440%			
5		Long-Term Corporate Prepayments to be Excluded					\$ 458	\$ 367	\$ 275 \$	183 \$	\$ 92	\$ 0 \$	0 \$	0 \$	0	\$ 0 \$	\$ 1,127 \$	0	\$ 0			
																						13 MONTH
																						AVG
																				13 MONTH	Q3 2018	ALLOC TO
																				AVG	Distrigas %	KGS
					CO	MPANY AGREE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32.84%	-
NOTE '	:				COMPA	ANY DISAGREE	1,395	1,116	837	558	279	0	0	0	0	0	3,432	0	0	586	32.84%	192
"Renev	red": this prep	payment has been renewed. The Company has identified the prepayment description and	line in KCC-156 Att	. B the renewal	is located.		1,395	1,116	837	558	279	0	0	0	0	0	3,432	0	0	1		
		": this prepayment is in the process of being renewed. The Company is waiting on the inv					,,,,,	, .			_						-, -					
NOTE	2: Source: 201	18 Rate Case MFR Support files_FILED 6/29/2018, TAB "WC 1 & 2 Corp Prepymts"																				
		S's response to Staff Data Request No. 156 Att. B																				
						NOTE 2	NOTE 3															
									EXHIBIT													
								COMPANY	ANE-3(b)													
								AGREE W/	COMPANY													
							COMPANY	STAFF	PROPOSED									1				
				1		COMPANY	UPDATED	PROPOSED														
						FILED	8/31/2018	ADJ	165													
					TOTAL ALLOCATED ADJUSTED CORPORATE 186 PREPAYMENTS	522,245			726.170													
-					TOTAL ALLOCATED ADVOCALD COM CHAIL TOUTHER ATMICATO	322,243	720,170		120,170													

Kansas Gas Service Corporate Materials and Supplies Summary September 2022 - April 2024

Month	Corporate Materials & Supplies	KGS Causal Allocation %	Allocated Corporate Materials & Supplies	Staff 18 Month average	13 month average with updated factors
September 2022	\$15,656,925	28.72%	\$4,496,669		
October 2022	15,950,821	28.72%	4,581,076		
November 2022	15,141,905	28.72%	4,348,755	4,348,755	
December 2022	15,325,687	28.72%	4,401,537	4,401,537	
January 2023	13,669,475	28.72%	3,925,873	3,925,873	
February 2023	15,330,979	28.72%	4,403,057	4,403,057	
March 2023	15,243,513	28.72%	4,377,937	4,377,937	
April 2023	15,825,574	28.72%	4,545,105	4,545,105	4,545,10
May 2023	14,436,536	28.72%	4,146,173	4,146,173	4,146,17
June 2023	13,521,402	28.72%	3,883,347	3,883,347	3,883,34
July 2023	14,058,233	28.72%	4,037,525	4,037,525	4,037,52
August 2023	13,198,879	28.72%	3,790,718	3,790,718	3,790,71
September 2023	15,627,082	28.72%	4,488,098	4,488,098	4,488,09
October 2023	15,140,565	28.72%	4,348,370	4,348,370	4,348,37
November 2023	15,704,748	28.72%	4,510,403	4,510,403	4,510,40
December 2023	15,256,352	28.72%	4,381,624	4,381,624	4,381,62
January 2024	13,879,197	28.72%	3,986,105	3,986,105	3,986,10
February 2024	13,399,003	28.72%	3,848,194	3,848,194	3,848,19
March 2024	16,324,008	28.72%	4,688,255	4,688,255	4,688,25
April 2024	14,989,369	28.72%	4,304,947	4,304,947	4,304,94
Month Average (Sept	ember 2022 through Sept	ember 2023)	\$4,263,528	Chaffle As	\$4,227,6
Month Average (April	20004		\$4,227,605	4,245,335	djustment (18,194) (\$35,92

13-Month Average amount

Staff Adjustment - Ian

Kansas Gas Service Corporate Prepayment Schedule Summary September 2022 - April 2024

						Cambell - 24 Adjustm		using updated perce	•
Month	Corporate Prepayments 1650	Corporate Prepayments 1860	KGS Distrigas Allocation %	Allocated Corporate Prepayments 1650	Allocated Corporate Prepayments 1860	1650 18 month 18	360 18 month	1650 13 month	1860 13 month
Sep-22	15,215,175	4,597,111	29.82%	4,537,165	1,370,858				
Oct-22	14,301,448	4,378,340	29.82%	4,264,692	1,305,621				
Nov-22	15,579,649	4,102,906	29.82%	4,645,851	1,223,486	4,645,851	1,223,486		
Dec-22	15,665,212	5,898,484	29.82%	4,671,366	1,758,928	4,671,366	1,758,928		
Jan-23	17,674,767	5,929,095	29.82%	5,270,615	1,768,056	5,270,615	1,768,056		
Feb-23	19,371,658	5,690,601	29.82%	5,776,628	1,696,937	5,776,628	1,696,937		
Mar-23	18,808,024	6,215,975	29.82%	5,608,553	1,853,604	5,608,553	1,853,604		
Apr-23	17,595,716	5,997,729	29.82%	5,247,043	1,788,523	5,247,043	1,788,523	5,247,043	1,788,523
May-23	19,135,449	5,784,682	29.82%	5,706,191	1,724,992	5,706,191	1,724,992	5,706,191	1,724,992
Jun-23	19,438,325	7,387,613	29.82%	5,796,508	2,202,986	5,796,508	2,202,986	5,796,508	2,202,986
Jul-23	19,239,329	7,407,171	29.82%	5,737,168	2,208,818	5,737,168	2,208,818	5,737,168	2,208,818
Aug-23	17,562,588	8,516,539	29.82%	5,237,164	2,539,632	5,237,164	2,539,632	5,237,164	2,539,632
Sep-23	16,035,603	7,749,201	29.82%	4,781,817	2,310,812	4,781,817	2,310,812	4,781,817	2,310,812
Oct-23	16,372,323	8,097,675	29.82%	4,882,227	2,414,727	4,882,227	2,414,727	4,882,227	2,414,727
Nov-23	16,556,426	7,879,109	29.82%	4,937,126	2,349,550	4,937,126	2,349,550	4,937,126	2,349,550
Dec-23	16,838,748	8,479,803	29.82%	5,021,315	2,528,677	5,021,315	2,528,677	5,021,315	2,528,677
Jan-24	17,291,389	8,192,561	29.82%	5,156,292	2,443,022	5,156,292	2,443,022	5,156,292	2,443,022
Feb-24	19,964,282	7,847,392	29.82%	5,953,349	2,340,092	5,953,349	2,340,092	5,953,349	2,340,092
Mar-24	20,486,914	7,483,618	29.82%	6,109,198	2,231,615	6,109,198	2,231,615	6,109,198	2,231,615
Apr-24	20,572,256	7,120,235	29.82%	6,134,647	2,123,254	6,134,647	2,123,254	6,134,647	2,123,254
13 month Aver	age (September 2022 t	to September 2023)		5,175,443	1,827,173	5,370,725	2,083,762	5,438,465	2,246,669
13 month Aver	age (April 2023 to Apri	il 2024)		5,438,465	2,246,669	195,282	256,588	263,022	419,496

Kansas Gas Service, A Division of ONE Gas, Inc. Docket No. 24-KGSG-610-RTS

Rebuttal Exhibit ESS-6 Page 1 of 1

Kansas Gas Service, a Division of ONE Gas, Inc. Docket Number 24-KGSG-610-RTS Information Request

Data Request: 24-610 KCC-192 Issuer Organization: KCC Request Date: 05-07-2024

Date Information Needed: 05-16-2024

Requested By: Ian Campbell

Page 1 of 1

RE: Materials & Supplies

Please provide the following: Please update WC-1 Corp Material and Supplies and the included detail through April 30, 2024. Please also provide a 5 year history of Materials and Supplies. If there have been any large increases or decreases in specific accounts, please explain the change.

KGS Response:

Please see "24-610 KCC-192 Attachment A" for corporate materials and supplies for September 2022 through April 30, 2024. See response to data request 24-610 KCC-039, "24-610 KCC-039 Attachment A", for the corporate allocated materials and supplies from December 2019 through August 2022. As stated in the Company's response to data request24-610 KCC-039, there were no corporate materials and supplies prior to December 2019. Materials and supplies were not booked to the corporate ledger until December 2019.

The primary drivers of changes to corporate materials and supplies include:

- Lower inventory quantities due to long lead-times, material shortages and delayed delivery dates in 2021;
- An increase in inventory quantities beginning in 2022 to meet customer growth demand and prevent material shortages; and
- Rising costs of materials.

Prepared by: Mindy Edwards

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find 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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: 41 110/2024

Kansas Gas Service, a Division of ONE Gas, Inc. Docket Number 24-KGSG-610-RTS Information Request

Data Request: 24-610 KCC-193 Issuer Organization: KCC Request Date: 05-07-2024

Date Information Needed: 05-16-2024

Requested By: Ian Campbell Page 1of 1

RE: Prepayments

Please provide the following: Please update WC 3 and 4 Corp Prepayments and the included detail through April 30, 2024. Please also provide a 5 year history of Prepayments. If there have been any large increases or decreases in specific accounts, please explain the change.

KGS Response:

Pursuant to K.S.A. 66-1220a, K.A.R. 82-1-221a, and the Protective Order issued in this docket, Kansas Gas Service, a division of ONE Gas, Inc. has deemed this Data Request Response CONFIDENTIAL. This response contains confidential commercial information and/or trade secrets. Accordingly, Kansas Gas Service requests the Commission and parties receiving this information preserve its confidential nature. The data and/or attachments provided in response to this request contain information concerning trade secrets, and/or private technical, financial, and business information. Publicly disclosing this information may cause irreparable harm to Kansas Gas Service and its customers by revealing material non-public operational, security, financial, or business information, including but not limited to forecasts and strategic analysis.

Please see "24-610 KCC-193 Attachment A" for WC 3 and 4 updated through April 30, 2024, and the five-year history of corporate prepayments. In addition, see "CONFIDENTIAL 24-610 KCC-193 Attachment B" containing the corporate prepayment detail through April 30, 2024.

The primary drivers of the increase to corporate prepayments include:

- Increase in information technology (IT) software agreements necessary to provide natural gas service to customers and to comply with Security Directive 2 issued by the United States' Transportation Security Administration in 2021;
- Increase in deferred prepayments resulting from the transition to long-term IT maintenance agreements and addition of a credit revolver in 2021; and
- Industry-wide increases to liability insurance premiums.

Prepared by: Mindy Edwards

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find 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 any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Why Edward

Date: 5/16/2024

CERTIFICATE OF SERVICE

I, Robert Elliott Vincent, hereby certify that a copy of the above and foregoing *Rebuttal Testimony* was served via electronic service this 22nd day of July, 2024, addressed to:

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