

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

In the Matter of the Application of)	
Black Hills/Kansas Gas Utility)	
Company, LLC, d/b/a Black Hills)	Docket No. 21-BHCG-418-RTS
Energy, for Approval of the)	
Commission to Make Certain Changes)	
in its Rates for Natural Gas Service)	

DIRECT TESTIMONY

PREPARED BY

WILLIAM E. BALDRY

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

September 10, 2021

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I. Introduction, Qualification, Purpose of Testimony

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

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

4
5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by the Kansas Corporation Commission as a Senior Auditor.
7

8 **Q. What is your educational background and professional experience?**

9 A. I received a Bachelor of Business Administration from Washburn University with a major
10 in accounting. In 1979, I graduated with a Master of Science from Oklahoma State
11 University. Upon graduation from Oklahoma State University, I was employed by Touche
12 Ross as an Auditor. In 1981, I entered the field of oil and gas with Reading & Bates
13 Corporation and prepared financial statements and payouts of reversionary wells for the
14 next eight years. In 1989, I joined Duffens Optical as Assistant Controller. My
15 responsibilities included supervising employee benefits and payroll administrators and
16 sales tax compliance. In 2000, I joined KMC Telecom as Business Manager. My
17 responsibilities included weekly sales forecast projections and preparation of the annual
18 budget. In 2001, I joined the staff of the Kansas Corporation Commission (Staff). I am a
19 Certified Public Accountant and a member of the American Institute of Certified Public
20 Accountants.

1 **Q. Have you testified previously before this Commission?**

2 A. Yes, I have testified in several dockets before the Commission. A list of these dockets is
3 available upon request.

4 **II. Executive Summary**

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

6 A. My testimony recommends the following adjustments:

- 7 • Decrease pension expense by \$167,050 to reflect the most recent expense
8 information available and recognize \$184,471 of pension expense in Black Hills /
9 Kansas Gas Utility Company, LLC (Black Hills or Company) cost of service for
10 Tracker 1 purposes;
- 11 • Increase Tracker 1 expense by \$4,079;
- 12 • Increase post-retirement benefit expense by \$23,185 to reflect the most recent
13 information available and recognize \$201,614 of post-retirement benefit expense
14 in Black Hills' cost of service for Tracker 1 purposes;
- 15 • Decrease insurance premium expense by \$63,156 to reflect the most recent
16 information available; and
- 17 • Decrease Workers' Compensation expense by \$271,006 to correct Company errors
18 made in calculating Workers' Compensation expense as of December 31, 2020.

19
20 **Staff Adjustment IS – 20 – Pension Expense**

21 **Q. What is the purpose of Staff Adjustment IS – 20?**

1 A. Staff Income Statement Adjustment IS – 20 decreases Administrative and General expense
2 by \$167,050.¹ Staff's adjustment, outlined below, is the result of updating pension expense
3 for the twelve-month period ending June 30, 2021. This causes a decrease in pension
4 expense of \$167,050 that results in an updated pension expense of \$184,471.

5
6 **Q. Why did Staff update pension benefit expense?**

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

11
12 **Q. Is Staff recommending that the pension expenses mentioned earlier be included in**
13 **base rates?**

14 A. Yes, Staff is recommending that \$184,471 of pension expense for Black Hills be included
15 in the Company's base rates.

16
17 **Q. Why is it important to identify the dollar amount of pension expense in base rates?**

18 A. Black Hills will use this dollar amount to calculate the difference between actual pension
19 expense in future months and the amount included in base rates that was determined in this
20 rate case. Black Hills will accumulate the difference between future actual pension expense
21 and the amount of pension expense in base rates in a Tracker. When Black Hills files its
22 next rate case, Black Hills will then amortize the balance in the pension Tracker and include

¹ See Exhibit WEB IS - 1.

1 the amortization in the Company's pension expense. If the Tracker has a positive balance,
2 the amortization of the Tracker balance will increase the Company's pension expense being
3 recovered in rates. If the Tracker has a negative balance, the amortization of the Tracker
4 balance will decrease pension expense being recovered in rates.

5
6 **Staff Adjustment IS – 21 – Tracker 1 Expense**

7 **Q. Please explain Staff Adjustment IS – 21.**

8 A. Staff Income Statement Adjustment IS – 21 increases Administrative and General expense
9 by \$4,079. Staff's adjustment is the result of basing the Tracker 1 balances as of June 30,
10 2021, on actual amounts compared to using the June 30, 2021, estimated Tracker 1 balances
11 that Black Hills used for its Tracker 1 adjustment.²

12
13 **Q. Please explain the purpose of Black Hills' pension and OPEB Tracker 1.**

14 A. In each rate case, a dollar amount of pension and post-retirement benefit (OPEB) expenses
15 are determined and are included in Black Hills' cost of service. Black Hills will collect
16 these pension and OPEB expenses from Black Hills' ratepayers until the Company's next
17 rate case. The Commission established pension and OPEB Trackers 1 in Docket 14-BHCG-
18 502-RTS.³ Tracker 1 tracks, on a cumulative basis, the difference between Black Hills'
19 actual pension and OPEB expenses and the pension and OPEB expenses allowed in rates.

20
21 **Q. How many years did Black Hills amortize the Tracker 1 balances?**

² See Exhibit WEB IS – 2.

³ Commission Order dated December 16, 2014, paragraph 16.

1 A. Five years.⁴

2

3 **Q. How many years did Staff amortize the Tracker 1 balance over?**

4 A. Staff amortized the Tracker 1 balance over 5 years. Staff usually recommends an
5 amortization period of 3 to 5 years for the Tracker 1. Black Hills files a rate case every 6
6 or 7 years, so Staff believes a 5 year amortization period is reasonable.

7

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

10 A. For Tracker 1 purposes, a pension and an OPEB expense need to be established. To meet
11 this requirement, Staff recommends that the annual pension and OPEB expenses to be
12 allowed in Black Hills' cost of service in this rate case for Tracker 1 purposes are \$184,471
13 for the pension plan and \$201,614 for OPEB.⁵

14

15 **Q. What are the Company's pension and OPEB tracker balances as of June 30, 2021?**

16 A. The Company's tracker balances as of June 30, 2021, that will be used as beginning
17 balances in the next rate proceeding are:

18 Pension Tracker 1 – (\$5,119,104)

19 OPEB Tracker 1 – (\$560,769)⁶

20

⁴ See KSG Direct Exhibit RRS-2, Schedule H-7 of Rachel Schuldt's Testimony.

⁵ See Exhibit WEB IS - 1 and WEB IS - 3, respectively.

⁶ See Exhibit WEB IS - 6 (Data Request No. 175).

Staff Adjustment IS – 22 – Post-Retirement Benefit Expense

Q. What is the purpose of Staff Adjustment IS – 22?

A. Staff Income Statement Adjustment IS – 22 increases Administrative and General expense by \$23,185.⁷ Staff's adjustment, outlined below, is the result of updating OPEB cost for the twelve-month period ending June 30, 2021. In the Application, the Company's OPEB expense was \$178,429 for the Test Year. Staff's adjustment updates the Company's OPEB expense to account for the twelve months ending June 30, 2021. This results in an increase to OPEB expense of \$23,185 for a total OPEB expense of \$201,614.⁸

Q. Why did Staff update OPEB expense?

A. Staff updated OPEB expense to include the most current information possible in the Company's base rates. This is appropriate because it results in rates that are more reflective of ongoing, normalized operations than would otherwise be the case.

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

A. Yes, Staff is recommending that \$201,614 of OPEB expense be included in Black Hills' base rates.

Q. Why is it important to identify the dollar amount of OPEB expense in base rates?

A. Black Hills will use this dollar amount to calculate the difference between actual OPEB expense in future months and the amount included in base rates that was determined in this

⁷ See Exhibit WEB IS - 3.

⁸ See Exhibit WEB IS - 3.

1 rate case. Black Hills will accumulate the difference between future actual OPEB expense
2 and the amount of OPEB expense in base rates in the Tracker.

3
4 **Staff Adjustment IS – 23 – Insurance Premium Expense**

5 **Q. Please explain Staff Adjustment IS – 23.**

6 A. Staff Income Statement IS - 23 decreases insurance premium expense by \$63,156.⁹ Staff
7 updated insurance premium expense based on the change between total insurance premium
8 expense as of June 30, 2021 and total insurance premium expense as of December 31,
9 2020. Staff based its adjustment on the change in total insurance premium expense to
10 reflect the premium increases that had occurred by June 30, 2021, which is Staff's update
11 period.

12
13 **Q. Is the Company expecting to update insurance premium expense beyond Staff's**
14 **update period?**

15 A. Yes, the Company is expecting significant increases to its insurance premiums when the
16 Company renews its policies in July 2021,¹⁰ so the Company will include the expected
17 increase in insurance premiums in rebuttal testimony.¹¹

18
19 **Q. Why did Staff not update the insurance policies through July 2021?**

20 A. It is a synchronization issue. Staff does not recommend updating one discreet expense
21 adjustment beyond the update period without updating all of the other Staff adjustments.

⁹ See Exhibit WEB IS - 4.

¹⁰ See Data Request No. 180 included in Exhibit WEB IS - 6.

¹¹ Testimony of Rachel Schuldt, page 45, Line 15.

1 If Staff updated only one expense beyond the update period, the Company's expenses in
2 its base rates would not be synchronized. Therefore, Staff updated insurance premium
3 expense only through June 30, 2021, and Staff will not entertain any further update that
4 may be provided by Black Hills in rebuttal.

5
6 **Staff Adjustment IS – 24 – Workers' Compensation Expense**

7 **Q. Please explain Staff Adjustment IS – 24.**

8 A. Staff Income Statement Adjustment IS – 24 decreases Workers' Compensation expense by
9 \$271,006.¹² Staff Adjustment IS - 24 corrects the mistakes made in the Application for
10 Workers' Compensation expense for the Test Year ending December 31, 2020. Black Hills
11 made a net adjustment to its Workers' Compensation of \$135,503, but the adjustment
12 increased Workers' Compensation expense rather than decreasing the expense. Staff's
13 adjustment eliminates the mistaken addition and subtracts the \$135,503 to reflect actual
14 Workers' Compensation expense for the twelve months ending December 31, 2020 of
15 \$197,395.

16
17 **Q. Did Staff update Workers' Compensation expense to June 30, 2021?**

18 A. No. Staff did not make an adjustment to update Workers' Compensation. Black Hills
19 provided Staff three different amounts for Workers' Compensation expense for the Test
20 Year ending December 31, 2020.¹³ Because Staff received three different amounts as to
21 what Workers' Compensation should be for the year ending December 31, 2020, Staff

¹² See Exhibit WEB IS - 5.

¹³ Rachel Schuldt's Testimony, KSG Direct Exhibit RRS – 2, Schedule H – 11, Data Request No. 179, and Data Request No. 186.

1 ultimately was not able to gain confidence that Black Hills could provide an accurate
2 amount of Workers' Compensation expense for the twelve months ending June 30, 2021,
3 in the amount of time allotted for Staff's audit. Therefore, Staff corrected the errors in
4 Black Hills' Workers' Compensation adjustment for the Test Year ending December 31,
5 2020, and did not update Workers' Compensation expense to June 30, 2021.

7 **IV. Conclusion and Exhibits**

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

9 A. Yes, it does.

11 **List of Exhibits:**

12 WEB IS - 1 Adjustment to Pension Expense

13 WEB IS - 2 Adjustment to Pension and OPEB Tracker No. 1

14 WEB IS - 3 Adjustment to OPEB Expense

15 WEB IS – 4 Adjustment to Insurance Premium Expense

16 WEB IS – 5 Adjustment to Workers' Compensation Expense

17 WEB IS – 6 Black Hills' Response to Staff's Data Requests:

18 Data Request No. 175 Pension and OPEB Tracker

19 Data Request No. 177 Pension Expense

20 Data Request No. 178 OPEB Expense

21 Data Request No. 179 Workers' Compensation Expense

22 Data Request No. 180 Insurance Premium Expense

23 Data Request No. 186 Workers' Compensation Expense

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Pension Expense Adjustment
Test Year Ending December 31, 2020

Staff Adjustment IS - 20

(a)	(b)	(c)	(d)	(e)
Line No.	Source	General Ledger Account	Description	Amount
1	(1)	926	Pension Expense - Twelve Months Ending June 30, 2021	184,471
2	(2)	926	Less: Pension Expense - Twelve Months Ending December 31, 2020	(351,521)
3		926	Pension Expense Adjustment	(167,050)

(1) Source: Exhibit WEB IS - 1(a)

(2) Source: Exhibit WEB IS - 1(b)

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Pension Expense - Actual for the Twelve Months Ending June 30, 2021
Test Year Ending December 31, 2020

		Staff Adjustment IS - 20	
(a)	(b)		(c)
Line No.	Month		Actual Pension Expense
1	July 2020		27,328
2	August		27,181
3	September		27,133
4	October		27,210
5	November		27,120
6	December		27,230
7	January 2021		7,486
8	February		7,534
9	March		(21,539)
10	April		9,049
11	May		9,695
12	June 2021		9,044
13	Total Pension Expense for the Twelve Months Ending June 30, 2021		184,471

Source : Data Request No. 177

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Pension Expense - Actual for the Test Year
Test Year Ending December 31, 2020

		Staff Adjustment IS - 20	
(a)	(b)		(c)
Line No.	Month		Actual Pension Expense
1	January 2020		91,440
2	February		(4,911)
3	March		30,758
4	April		16,616
5	May		27,225
6	June		27,191
7	July		27,328
8	August		27,181
9	September		27,133
10	October		27,210
11	November		27,120
12	December		27,230
13	Total Pension Expense for the Twelve Months Ending December 31, 2020		351,521

Source : Data Request No. 177

Black Hills / Kansas Gas Utility Company, LLC
 21-BHCG-418-RTS
 Pension and Post-Retirement Tracker No. 1 Adjustment
 Test Year Ending December 31, 2020

Staff Adjustment IS - 21

(a)	(b)	(c)	(d)	(e)
Line		General		
No.	Source	Ledger	Description	Amount
		Account		
1	(1)	926	Pension and Post-Retirement Tracker No. 1 Balance as of June 30, 2021	(1,135,975)
2	(2)	926	Less: Estimated Pension and Post-Retirement Tracker No. 1 Balance as of June 30, 2021	(1,140,054)
3		926	Pension and Post-Retirement Tracker No. 1 Adjustment	4,079

(1) Source: Data Request No. 175

(2) Source: Rachel Schuldt Testimony - KSG Direct Exhibit RRS - 2, Schedule H- 7

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Post-Retirement Benefit Expense Adjustment
Test Year Ending December 31, 2020

Staff Adjustment IS - 22

(a)	(b)	(c)	(d)	(e)
Line		General		
No.	Source	Ledger	Description	Amount
		Account		
1	(1)	926	Post-Retirement Benefit Expense - Twelve Months Ending June 30, 2021	201,614
2	(2)	926	Less: Post-Retirement Benefit Expense - Twelve Months Ending December 31, 2020	(178,429)
3		926	Post-Retirement Benefit Expense Adjustment	23,185

(1) Source: Exhibit WEB IS - 3(a)
(2) Source: Exhibit WEB IS - 3(b)

Black Hills / Kansas Gas Utility Company, LLC

21-BHCG-418-RTS

Post-Retirement Benefit Expense Actual for the Twelve Months Ending June 30, 2021

Test Year Ending December 31, 2020

Staff Adjustment IS - 22

(a)	(b)	(c)
Line No.	Month	Actual Post-Retirement Expense
1	July 2020	14,126
2	August	14,126
3	September	14,126
4	October	14,126
5	November	14,126
6	December	14,126
7	January 2021	18,182
8	February	18,182
9	March	26,533
10	April	18,034
11	May	17,893
12	June 2021	18,034
13	Total Post-Retirement Expense for the Twelve Months Ending June 30, 2021	201,614

Source : Data Request No. 178

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Post-Retirement Benefit Expense Actual for the Test Year
Test Year Ending December 31, 2020

		Staff Adjustment IS - 22	
(a)	(b)		(c)
Line No.	Month		Actual Post-Retirement Expense
1	January 2020		14,613
2	February		14,126
3	March		14,126
4	April		22,556
5	May		14,126
6	June		14,126
7	July		14,126
8	August		14,126
9	September		14,126
10	October		14,126
11	November		14,126
12	December		14,126
13	Total Post-Retirement Expense for the Twelve Months Ending December 31, 2020		178,429

Source : Data Request No. 178

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Insurance Premium Adjustment Update
Test Year Ending December 31, 2020

Staff Adjustment IS - 23

(a)	(b)	(c)	(d)
Line No.	General Ledger Account	Description	Amount
1	925	Insurance Premium Expense for the Twelve Months Ending June 30, 2021	515,816
2	925	Less: Adjusted Insurance Premium Expense for Test Year Ending December 31, 2020	(479,859)
3		Subtotal	35,957
4	925	Less: Company Update Adjustment	(99,113)
5	925	Adjustment to Insurance Premiums	(63,156)

Source: Data Request No. 180

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Workers' Compensation Expense Adjustment
Test Year Ending December 31, 2020

Staff Adjustment IS - 24						
(a)	(b)	(c)	(d)	(e)	(f)	
Line No.	Source	General Ledger Account	Description	Amount	Adjustment Amount	
1	(1)	925	Workers' Compensation for Twelve Months Ending 12/31/2020	332,898		
2	(1)		Less: Black Hills' Adjustments to Workers' Compensation	(135,503)		
3		925	Adjusted Workers' Compensation Expense (Line 1 - Line 2)	468,401		
Staff Adjustment No. 1						
4	(2)	925	Reverse Black Hills' Adjustment to Workers' Compensation	(135,503)	(135,503)	
5				332,898		
Staff Adjustment No. 2						
6	(3)	925	Subtract the total of the Adjusted Amounts in Black Hills' Adjustment IS - 24	(135,503)	(135,503)	
7		925	Adjusted Workers' Compensation Expense as of December 31, 2020	197,395		
8		925	Total Staff Adjustment for Workers' Compensation (Line 4 + Line 6)		(271,006)	

(1) Source: Rachel Schuldt Testimony, KSG Direct Exhibit RRS - 2, Schedule H - 11

(2) Purpose: Black Hills added the (\$135,503) rather than subtracting it. Staff made Staff Workers' Compensation adjustment No. 1 shown above to zero out the error the Company made.

(3) Purpose: Staff Adjustment No. 2 subtracts the accruals and out of period adjustment as Black Hills should have done in Black Hills' Adjustment IS - 24.

Black Hills / Kansas Gas Utility Company, LLC
21-BHCG-418-RTS
Workers' Compensation Expense - Actual for the Test year
Test Year Ending December 31, 2020

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	General Ledger Account	Description	Kansas Gas	Service Company	Adjusted Test Year Expense	Total
1	925	Workers' Compensation for Twelve Months Ending 12/31/2020	(41,693)	374,591	332,898	332,898
2	925	Adjustments to Workers' Compensation:				
3	925	Out of Period Adjustment	(172,211)	11,121	(161,090)	
4	925	2020 Workers' Comp Accrual	(65,148)	(9,402)	(74,550)	
5	925	2021 Workers' Comp Accrual	89,448	10,689	100,137	
6	925	Total Adjustments	(147,911)	12,408	(135,503)	(135,503)
7	925	Black Hills' Workers' Compensation Adjustment (Line 1 - Line 6)				468,401

Note: The purpose of this work paper is to show the workers' compensation adjustment Black Hills made in the Application.

Source: Rachel Schuldt Testimony, KSG Direct Exhibit RRS - 2, Schedule H - 11

Black Hills / Kansas Gas Utility Company

Responses to Staff Data Requests

**BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-175**

DATE OF REQUEST: 07/15/2021
DATE RESPONSE DUE: 07/26/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Christianne Curran
DATE RESPONDED: 7/26/21
SUBJECT:
REFERENCE: Adjustment IS – 20 Pension and Retiree Healthcare

REQUEST:

Please update the amortization of the pension and retiree healthcare liability through June 30, 2021.

RESPONSE:

Please see Attachment KCC-175 6-30-21 Liability Amortization.

ATTACHMENTS:

Attachment KCC-175 6-30-21 Liability Amortization.xlsx

Verification of Response

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

Signed: /s/ Rob Daniel

Date: July 26, 2021

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC

THROUGH JUNE 30, 2021

ADJUSTMENT IS-20		
AMORTIZATION OF PENSION & RETIREE HEALTHCARE LIABILITY ADJUSTMENT		
<u>LINE NO.</u>		
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>(1,135,975)</u>
006	TOTAL OPERATING EXPENSES	\$ (1,135,975)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>238,555</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>(897,420)</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>897,420</u>

KCC DR 175

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
AMORTIZATION OF PENSION AND RETIREE HEALTHCARE LIABILITY
THROUGH JUNE 30, 2021

KCC DR 175

No.	FERC Acct	Description	FERC Description	Reference	Amount
1	926	Retiree Healthcare Plan Tracker Liability Balance		(Note 1)	\$ (560,769)
2					
3		Amortization Period		5 Years	5
4					
5	926	Annual Amortization Amount	Employee Pensions and Benefits	Ln.1 ÷ Ln.3	<u>\$ (112,154)</u>
6					
7	926	Pension Plan Tracker Liability Balance		(Note 1)	\$ (5,119,104)
8					
9		Amortization Period		5 Years	5
10					
11	926	Annual Amortization Amount	Employee Pensions and Benefits	Ln.7 ÷ Ln.9	<u>\$ (1,023,821)</u>
12					
13	926	Total Annual Amortization Amount	Employee Pensions and Benefits	Ln.5 + Ln.11	<u>\$ (1,135,975)</u>
14					

(Note 1) Please see the testimony of Ms. Christianne Curran for an explanation of the regulatory liability related to the pension and retiree healthcare trackers.

Black Hills/Kansas Gas Utility Company, LLC**Docket No. 21-BHCG-418-RTS****2021 Rate Review - CURB 31****Information Request Number 175****Cumulative Regulatory Asset/(Liability) Balances for Pension and Retiree Healthcare Trackers**

(a)	Retiree Healthcare Plan Tracker Regulatory Asset/(Liability) Summary					Pension Plan Tracker Regulatory Asset/(Liability) Summary			
	(b)	(c)	(d)	(e)		(f)	(g)	(h)	(j)
Balances as of	Actual Expense	Tracker Amount Allowed	Expense in Excess of (Less than) Amount in Tracker	Cumulative Regulatory Asset/ (Liability)		Actual Expense	Tracker Amount Allowed	Expense in Excess of (Less than) Amount in Tracker	Cumulative Regulatory Asset/ (Liability)
12/31/2015	\$ 238,116	\$ 276,855	\$ (38,739)	\$ (38,739)		\$ 1,409,845	\$ 1,267,730	\$ 142,115	\$ 142,115
12/31/2016	\$ 172,776	\$ 276,855	\$ (104,079)	\$ (142,817)		\$ 638,099	\$ 1,267,730	\$ (629,631)	\$ (487,516)
12/31/2017	\$ 189,959	\$ 276,855	\$ (86,896)	\$ (229,713)		\$ 130,836	\$ 1,267,730	\$ (1,136,894)	\$ (1,624,410)
12/31/2018	\$ 185,503	\$ 276,855	\$ (91,352)	\$ (321,065)		\$ 419,396	\$ 1,267,730	\$ (848,334)	\$ (2,472,745)
12/31/2019	\$ 157,149	\$ 276,855	\$ (119,706)	\$ (440,771)		\$ 150,176	\$ 1,267,730	\$ (1,117,554)	\$ (3,590,299)
12/31/2020	\$ 178,426	\$ 276,855	\$ (98,429)	\$ (539,200)		\$ 351,522	\$ 1,267,730	\$ (916,208)	\$ (4,506,507)
6/30/2021	\$ 116,858	\$ 138,428	\$ (21,569)	\$ (560,769) ⁽¹⁾		\$ 21,268	\$ 633,865	\$ (612,597)	\$ (5,119,104) ⁽¹⁾

Note

- (1) The general ledger balances as of June 30, 2021 in the Regulated Tracker Liability accounts are (\$568,571) and (\$5,127,721), respectively. The differences of (\$7,802) and (\$8,617), are due to monthly tracker adjustments calculated by the difference between the Last Rate Review approved expense of \$276,855 and \$1,267,730, and Actuarial provided annual Net Periodic Expense and estimated administrative expense. The accounts are adjusted at year-end for actual amounts.

**BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-177**

DATE OF REQUEST: 07/15/2021
DATE RESPONSE DUE: 07/26/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Christianne Curran
DATE RESPONDED: 7/26/21
SUBJECT:
REFERENCE: Pension Expense - Update

REQUEST:

Please provide the pension expense by month for the period of January 2019 through June 2021 for Black Hills / Kansas Gas Utility Company.

RESPONSE:

Please see Attachment KCC-177 Pension Expense By Month. The attachment includes actual incurred pension expense for the requested years but does not include the tracker adjustment component for the difference between actual pension expense and approved pension expense from the Company's 2014 Rate Review.

ATTACHMENTS:

Attachment KCC-177 Pension Expense by Month.xlsx

Verification of Response

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

**Signed: /s/ Rob Daniel
Date: July 26, 2021**

Black Hills/Kansas Gas Utility Company, LLC**Docket No. 21-BHCG-418-RTS****2021 Rate Review****Information Request Number 177****Pension Expense by Month for the Period January 2019 through June 2021**

	<u>Year</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
1														
2	2019	\$ 32,887	\$ 2,634	\$ 11,638	\$ 10,222	\$ 11,353	\$ 10,168	\$ 12,938	\$ 10,929	\$ 10,403	\$ 9,976	\$ 14,804	\$ 12,226	\$ 150,176
3	2020	\$ 91,440	\$ (4,911)	\$ 30,758	\$ 16,616	\$ 27,225	\$ 27,191	\$ 27,328	\$ 27,181	\$ 27,133	\$ 27,210	\$ 27,120	\$ 27,230	\$ 351,522
4	2021	\$ 7,486	\$ 7,534	\$ (21,539)	\$ 9,049	\$ 9,695	\$ 9,044							\$ 21,268

**BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-178**

DATE OF REQUEST: 07/15/2021
DATE RESPONSE DUE: 07/26/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Christianne Curran
DATE RESPONDED: 7/26/21
SUBJECT:
REFERENCE: Post-Retirement Benefit Expense-Update

REQUEST:

Please provide the post-retirement benefit expense by month for the period of January 2019 through June 2021 for Black Hills / Kansas Gas Utility Company.

RESPONSE:

Please see Attachment KCC-178 Post Retirement Benefit Expense by Month. The attachment includes actual incurred post-retirement benefit expense for the requested years but does not include the tracker adjustment component for the difference between actual post-retirement benefit expense and approved post-retirement benefit expense from the Company's 2014 Rate Review.

ATTACHMENTS:

Attachment KCC-178 Post Retirement Benefit Expense by Month.xlsx

Verification of Response

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

**Signed: /s/ Rob Daniel
Date: July 26, 2021**

Black Hills/Kansas Gas Utility Company, LLC

Docket No. 21-BHCG-418-RTS

2021 Rate Review

Information Request Number 178

Post-Retirement Benefit Expense by Month for the Period January 2019 through June 2021

		<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>Total</u>
1														
2	2019	\$ 14,465	\$ 18,663	\$ 12,615	\$ 12,687	\$ 12,305	\$ 12,305	\$ 12,441	\$ 12,305	\$ 12,305	\$ 12,305	\$ 12,444	\$ 12,305	\$ 157,149
3	2020	\$ 14,613	\$ 14,126	\$ 14,126	\$ 22,556	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,126	\$ 14,126	\$ 178,426
4	2021	\$ 18,182	\$ 18,182	\$ 26,533	\$ 18,034	\$ 17,893	\$ 18,034							\$ 116,858

**BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-179**

DATE OF REQUEST: 07/15/2021
DATE RESPONSE DUE: 07/26/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Rachel Schuldt
DATE RESPONDED: 7/27/21
SUBJECT:
REFERENCE: Workers' Compensation - Update

REQUEST:

Please provide workers' compensation expense for the twelve months ending June 30, 2021 in a format similar to KSG Direct Exhibit RRS - 2, Schedule H - 11.

RESPONSE:

Please see Attachment KCC-179 Workers Compensation.xlsx, which shows the workers' compensation expense for the calendar 2020 Test Year as well as the twelve months ending June 30, 2021.

As Note 6 in the attachment states, the formula has been corrected on Line 8.

As reflected in Note 3, the non-recurring entries for true-ups to the actuarial study should be removed to reflect the annual expense that is representative of workers' compensation expense on an annual basis.

See also Black Hills' response to KCC-186.

ATTACHMENTS:

Attachment KCC-179 Workers Compensation.xlsx

Verification of Response

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

Signed: /s/ Rob Daniel

Date: July 27, 2021

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
WORKERS' COMPENSATION EXPENSE

KCC DR-179

Line No.	FERC Acct	Description		(a) + (b) Test Year Expense	(a) Kansas Gas	(b) (Note 2) Service Company
1	#925	Injuries and Damages (Notes 1, 5)	Test Year Expense	\$ 130,144	\$ 91,557	\$ 38,587
(Note 7)	#925	Injuries and Damages (Note 5)	12 Months Ending June 30, 2021	142,365	103,713	38,652
2						
3		Adj. for Non-Recurring Entries	(Note 3)	161,414	140,215	21,200
4		2020 Workers' Comp Accrual	(Note 4)	(74,550)	(65,148)	(9,402)
5		2021 Workers' Comp Accrual	(Note 4)	100,137	89,448	10,689
6				187,002	164,515	22,487
7						
8	#925	As Adjusted (Note 5)	(Note 6)	317,146	256,072	61,074
9						
10	925	Total Expense Adjustment (Note 5)		\$ 187,002	\$ 164,515	\$ 22,487
11						

(Note 1) As shown in Note 1 in KSG Direct Exhibit RRS-2, Schedule H-11, FERC Account 925 includes multiple types of insurance-related costs. The total Test Year expense of \$332,898 is for all costs. The adjustment presented on that schedule represents only the Workers' Compensation expenses included in the account.

(Note 2) Service Company amounts reflect only the percentage allocated to Kansas Gas Utility Company, LLC.

(Note 3) Adjustment for Non-Recurring Entries removes the out of period 2019 annual true up and 2020 annual true up to the actuarial study. These entries were booked during the Test Year and should be removed to reflect the annual expense that is representative of workers' compensation expense in rates going forward.

(Note 4) The Workers' Compensation accrual changes annually. The adjustment removes the accruals recorded in the Test Year and replaces with the annual accrual for the pro forma period

(Note 5) Amounts reflect only those expenses in account 925 for workers' compensation expenses.

(Note 6) Line 8 is Line 1 + Line 6. This is a correction to the calculation on Schedule H-11, where Line 8 was Line 1 - Line 6.

(Note 7) Line number intentionally blank, to align line numbers on this response to KSG Direct Exhibit RRS-2, Schedule H-11.

BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-180

DATE OF REQUEST: 07/15/2021
DATE RESPONSE DUE: 07/26/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Rachel Schuldt
DATE RESPONDED: 7/26/21
SUBJECT:
REFERENCE: Insurance Premium Expense - Update

REQUEST:

Please provide insurance premium expense for the twelve months ending June 30, 2021 in a format similar to KSG Direct Exhibit RRS - 2, Schedule H - 12.

RESPONSE:

Please see the attached file.

The adjustment presented on KSG Direct Exhibit RRS-2, Schedule H-12, reflects the expected increase to insurance premium expenses for policies renewing July 1. Accordingly, the actual known and measurable increases that are representative of rates going forward will not be included in expenses until the Company closes its July books and records. Black Hills will supplement this response after July 2021 financials have been closed with known and measurable information to support the adjustment for increased insurance premiums.

ATTACHMENTS:

Attachment KCC-180 Insurance Premium Expenses.xlsx

Verification of Response

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

Signed: /s/ Rob Daniel

Date: July 26, 2021

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
INSURANCE PREMIUM EXPENSE ADJUSTMENT**

KCC DR-180

Line No.	FERC Acct	Account Description	(Note 2) (a)	(Note 3)	(Note 3)	(b)	(c) (b) - (a)
			Test Year Ending 12/31/2020	Total Insurance Premium Expense for Test Year Ending 12/31/2020	Total Insurance Premium Expense for Twelve Months Ending 6/30/2021	Test Year Ending 12/31/2020 As Adjusted	(Note 1) Adjustment
1	924	Property Insurance	\$ -	\$ 8,719	\$ 11,950	\$ -	\$ -
2	925	Injuries and Damages	442,331	471,140	503,866	541,443	99,113
3							
4		Total	\$ 442,331	\$ 479,859	\$ 515,816	\$ 541,443	\$ 99,113
5							

(Note 1) As discussed in the testimony of Ms. Schuldt, utilities are experiencing significant increases in insurance premiums. This adjustment reflects these increased O&M expenses for the select types of insurance identified as increasing. Not included in the adjustment are costs for insurance premiums of product lines which we have not been notified of increasing.

(Note 2) The column (a) expenses for Test Year Ending 12/31/2020 in KSG Direct Exhibit RRS-2, Schedule H-12 do not include all insurance premium expenses incurred in the Test Year. The \$442,331 total represents premiums for only the types of insurance included in the adjustment.

(Note 3) This column includes all insurance premium expenses for the stated period.

**BLACK HILLS / KANSAS GAS UTILITY COMPANY, LLC
d/b/a BLACK HILLS ENERGY
DOCKET NO. 21-BHCG-418-RTS
KANSAS CORPORATION COMMISSION
DATA REQUEST NO. KCC-186**

DATE OF REQUEST: 07/20/2021
DATE RESPONSE DUE: 07/29/2021
REQUESTOR: Kansas Corporation Commission
AUDITOR: Bill Baldry
ANSWERED BY: Rachel Schuldt
DATE RESPONDED: 07/27/2021
SUBJECT: Worker's Compensation Adjust IS-24
REFERENCE: Schedule H-11

REQUEST:

Workers' Compensation Adjustment IS-24, Schedule H-11:

1. Please verify that the amount of Workers' Compensation the Company has requested to be included in the case should be \$468,401. If not, please provide the amount the Company requests to be included in the case.

RESPONSE:

As reflected in Note 1 on Schedule H-11, account 925 includes multiple types of insurance-related costs. As originally filed, that schedule shows a Test Year, As Adjusted total for these costs of \$468,401 on Line 8.

As noted in Black Hills' response to KCC-179, the correct calculation for Line 8 is the sum of Line 1 and Line 6, which results in a Line 8 Test Year, As Adjusted total of \$519,900 in account 925 as shown below:

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC				KCC DR 016-186		
WORKERS' COMPENSATION EXPENSE ADJUSTMENT				Revised Schedule H-11		
FOR THE TEST YEAR ENDED DECEMBER 31, 2020 AS ADJUSTED						
				(Note 2)		
Line No.	FERC Acct	Description		Test Year Expense	Kansas Gas	Service Company
1	#925	Injuries and Damages	(Note 1)	\$ 332,898	\$ (41,693)	\$ 374,591
2						
3		Adj. for Non-Recurring Entries	(Note 3)	161,414	140,215	21,200
4		2020 Workers' Comp Accrual	(Note 4)	(74,550)	(65,148)	(9,402)
5		2021 Workers' Comp Accrual	(Note 4)	100,137	89,448	10,689
6		Adjusted Amount		187,002	164,515	22,487
7						
8	#925	As Adjusted		519,900	122,822	397,078
9						
10	925	Total Expense Adjustment		\$ 187,002	\$ 164,515	\$ 22,487
11						
12						
13	(Note 1) FERC Account 925 includes multiple types of insurance-related costs. This adjustment relates to the Workers'					
14	Compensation costs included in the account.					
15	(Note 2) Service Company amounts reflect only the percentage allocated to Kansas Gas Utility Company, LLC.					
16	(Note 3) Adjustment for Non-Recurring Entries removes the out of period 2019 annual true up and 2020 annual true up to the actuarial					
17	study. These entries were booked during the Test Year and should be removed to reflect the annual expense that is representative					
18	of workers' compensation expense in rates going forward.					
19	(Note 4) The Workers' Compensation accrual changes annually. The adjustment removes the accruals recorded in the Test Year					
20	and replaces with the annual accrual for the pro forma period					

The workers' compensation portion of this account in Line 8 for Test Year, As Adjusted, is \$317,146. As corrected, the total, As Adjusted amount for Schedule H-11 is \$519,900.

As reflected in Note 3, the non-recurring entries for true-ups to the actuarial study should be removed to reflect the annual expense that is representative of workers' compensation expense on an annual basis.

Black Hills will make the corrections shown in Revised Schedule H-11 above to the model when its rebuttal testimony is filed.

The revised Schedule shown above is also attached as Attachment KCC-186 Revised Schedule H-11.xlsx.

ATTACHMENTS:

Attachment KCC-186 Revised Schedule H-11.xlsx

Verification of Response

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

Signed: /s/ Rob Daniel

Date: July 27, 2021

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
WORKERS' COMPENSATION EXPENSE ADJUSTMENT
FOR THE TEST YEAR ENDED DECEMBER 31, 2020 AS ADJUSTED

KCC DR 016-186
Revised Schedule H-11

				(Note 2)		
Line No.	FERC Acct	Description		Test Year Expense	Kansas Gas	Service Company
1	#925	Injuries and Damages	(Note 1)	\$ 332,898	\$ (41,693)	\$ 374,591
2						
3		Adj. for Non-Recurring Entries	(Note 3)	161,414	140,215	21,200
4		2020 Workers' Comp Accrual	(Note 4)	(74,550)	(65,148)	(9,402)
5		2021 Workers' Comp Accrual	(Note 4)	100,137	89,448	10,689
6		Adjusted Amount		187,002	164,515	22,487
7						
8	#925	As Adjusted		519,900	122,822	397,078
9						
10	925	Total Expense Adjustment		\$ 187,002	\$ 164,515	\$ 22,487

- 13 (Note 1) FERC Account 925 includes multiple types of insurance-related costs. This adjustment relates to the Workers'
- 14 Compensation costs included in the account.
- 15 (Note 2) Service Company amounts reflect only the percentage allocated to Kansas Gas Utility Company, LLC.
- 16 (Note 3) Adjustment for Non-Recurring Entries removes the out of period 2019 annual true up and 2020 annual true up to the acti
- 17 study. These entries were booked during the Test Year and should be removed to reflect the annual expense that is representa
- 18 of workers' compensation expense in rates going forward.
- 19 (Note 4) The Workers' Compensation accrual changes annually. The adjustment removes the accruals recorded in the Test Year
- 20 and replaces with the annual accrual for the pro forma period

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

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

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

Subscribed and sworn to before me this 8th day of September, 2021.

Ann M. Murphy
Notary Public

My Appointment Expires: 4/28/25



NOTARY PUBLIC - State of Kansas
ANN M. MURPHY
My Appt. Expires 4/28/25

CERTIFICATE OF SERVICE

21-BHCG-418-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing testimony was sent by electronic mail this 10th day of September, 2021, to the following:

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

ANN STICHLER, SNR. ANALYST-REG. & FINANCE
BLACK HILLS/KANSAS GAS UTILITY COMPANY LLC
D/B/A Black Hills Energy
2287 College Road
Council Bluffs, IA 51503
ann.stichler@blackhillscorp.com

ROB DANIEL, MANAGER REGULATORY & FINANCE
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
655 EAST MILLSAP DRIVE
FAYETTEVILLE, AR 72703
rob.daniel@blackhillscorp.com

DOUGLAS LAW, ASSOCIATE GENERAL COUNSEL
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
1731 Windhoek Drive
Lincoln, NE 68512
douglas.law@blackhillscorp.com

TOM STEVENS, DIRECTOR REGULATORY & FINANCE
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
655 EAST MILLSAP DRIVE
FAYETTEVILLE, AR 72703
tom.stevens@blackhillscorp.com

* JOSEPH R. ASTRAB, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
j.astrab@curb.kansas.gov

* TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
d.nickel@curb.kansas.gov

* SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
s.rabb@curb.kansas.gov

* DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
d.smith@curb.kansas.gov

CERTIFICATE OF SERVICE

21-BHCG-418-RTS

* MONTGOMERY ESCUE, CONSULTANT
FREEDOM PIPELINE, LLC
PO BOX 622377
OVIEDO, FL 33762
montgomery@escue.com

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

* COLE BAILEY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
c.bailey@kcc.ks.gov

DAVID COHEN, ASSISTANT GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
d.cohen@kcc.ks.gov

* CARLY MASENTHIN, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
c.masenthin@kcc.ks.gov

* GLENDA CAFER, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY
800 SW JACKSON
SUITE 1310
TOPEKA, KS 66612-1216
gcafer@morrislaing.com

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



Abigail Emery, CRP
Paralegal

* Denotes those receiving the Confidential version