

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

JUN 15 2012

by
State Corporation Commission
of Kansas

In the Matter of the Application of Kansas)
Gas Service, a Division of ONEOK, Inc.,) Docket No. 12-KGSG-721-TAR
for the Approval of an Infrastructure)
Replacement Program Surcharge.)

**RESPONSE OF THE CITIZENS' UTILITY RATEPAYER BOARD TO THE STAFF
REPORT AND RECOMENDATION**

COMES NOW, the Citizens' Utility Ratepayer Board (CURB) and files its
response to the May 22, 2012 Report and Recommendation of the Staff of the Kansas
Corporation Commission (Staff and Commission respectively).

1. On March 28, 2012, Kansas Gas Service Company (KGS) filed an application for
a new surcharge to be placed on customer bills. The new surcharge is called the Infrastructure
Replacement Program Surcharge (IRP) and will pay for a \$70.2 million Staff and KGS proposed
program to replace the remaining cast iron pipe on the KGS system over the next eight years. An
additional \$16 million cost of replacing bare steel mains will be recovered through other
mechanisms.

2. On May 22, 2012, Staff filed its Report and Recommendation. Staff recommends
approval of the new IRP surcharge with the following conditions:

- a. KGS agrees to includes (SIC) in the IRP surcharge calculation an offset to
depreciation expense associated with assets which are directly retired in the course
of the IRP;
- b. KGS agrees to include the IRP charge as a separate line item on customer's bills;
and

- c. if the cost of the project exceeds \$70.2 million, KGS agrees to seek Commission approval to continue to recover these costs through the IRP surcharge.

Preliminary Matters

3. It is clear that the IRP surcharge is not simply a proposal by KGS alone.

According to the Report and Recommendation, Staff “initiated discussions with KGS earlier this year regarding accelerated replacement of cast iron piping” and “the subject application is the result of those discussions.” Having asked KGS to accelerate its cast iron replacement and negotiated the mechanics of the surcharge mechanism, Staff now purports to “review” the application. While Staff offers a few conditions to improve what was filed, Staff’s review in this proceeding cannot be considered unbiased or objective.

4. The Staff Report and Recommendation recites relevant history related to KGS’s efforts to replace cast iron in its system. That history will not be repeated herein.

5. CURB holds the KCC Pipeline Safety staff in high regard and understands its desire to make every pipeline system as safe as possible as soon as possible. Kansans are well served by Staff’s efforts. While CURB disagrees with Staff’s recommendation in this case, the disagreement relates to policy and accounting treatments and in no way should be read as being indifferent to the safety of KGS customers. KGS represents that its system is safe. Staff agrees that the KGS system is safe. CURB takes KGS and Staff at their word. The question before the Commissioners is whether KGS and Staff are recommending a reasonable and appropriate trade-off with customer money and Commission policy for a small acceleration in KGS’s cast iron replacement program. CURB does not believe they are.

Executive Summary

6. There is no evidence that KGS's cast iron piping is unsafe. To the contrary, KGS argues its system is safe and KGS is replacing its cast iron pipe on a schedule that KGS's management has deemed appropriate. There is no evidence that accelerating this schedule is necessary. While the desire to have all cast iron pipe out of the ground and replaced is rational from a pipeline safety standpoint, placing a new surcharge on customer bills, especially one designed like the IRP is not reasonable means of satisfying that desire. If the Commission believes that the replacement of cast iron on the KGS system should be accelerated, the Commission has the power and authority to order KGS to do so. The Commission does not need, and should not approve, the IRP surcharge proposed in this application.

7. The legislature has already set forth what it considers a reasonable mechanism to allow natural gas utilities to begin recovery of safety related capital expenses between rate cases. The Gas Safety and Reliability Surcharge¹ (GSRS) sets out the proper ratemaking procedures for safety related capital recovery between rate cases, and more importantly sets out an annual cap (no more than 40 cents per month each year) on the amount residential customers can be charged. Rather than address any perceived limits with the GSRS through the legislative process, KGS and Staff do an end-run around the legislature and propose a new surcharge that does not have the limits and protections the legislature deemed appropriate. According to Staff's calculations, if the cast iron replacement costs are run through the GSRS, at no point does the cost of cast iron replacement become more than 30% of the total allowed GSRS. If the Commission approves accelerating cast iron replacement on the KGS system and desires to allow cost recovery between

¹ K.S.A. 66-2202 *et seq.*

rate cases, the Commission should require KGS to use the existing, legislatively approved GSRS mechanism. KGS should address any limitations in the GSRS with the legislature and KGS has adequate time to do so.

8. If the Commission agrees to accelerate the cast iron replacement on the KGS system and allows the IRP surcharge to be placed on customer bills, CURB recommends additional conditions be placed on the IRP in addition to those recommended by Staff. First, KGS should not use projected capital expenses to calculate the surcharge. The Commission (and Staff and the legislature) have long maintained a policy against calculating a surcharge based on projected spending. Calculating the IRP based on projected spending forces customers to pay before KGS has actually expended capital. Second, the Commission should reduce the Return on Equity (ROE) level used in the IRP calculation. The surcharge is a guaranteed revenue stream, more similar to a bond than equity. Customers should not be charged a full ROE rate when they are being asked to provide a guaranteed level of revenue to KGS. Reducing the ROE reduces the cost impact of the IRP surcharge on customers.

Analysis

I. KGS's cast iron pipe is not unsafe

9. Staff admits it "has no evidence that suggests the KGS cast iron pipe is in imminent danger of failure." And KGS "has no study, analysis, or other documentation that designates the condition of cast iron pipe on KGS's system as unsafe." (KGS answer to CURB DR 5, CURB Exhibit 1)

10. To the contrary, KGS “regularly performs damage prevention and continuing surveillance activities that are designed to mitigate threats, reduce risks and insure our cast iron piping is operated safely. KGS regularly conducts leakage surveys and patrols to assess our cast iron piping systems. KGS monitors excavation activity near our cast iron piping system to protect against the risks of damage and conducts inspections for graphitic corrosion, per KAR 82-11-4(ee), to continually evaluate the integrity of our remaining cast iron piping. Sections of cast iron piping found to be graphitized beyond the limits set by this regulation, are replaced. Similarly, sections of cast iron identified to have any safety concern are repaired or replaced. Our smallest diameter cast iron facilities (<3” nominal diameter) which are most susceptible to the threat of cracking, will have been completely replaced by January 1, 2013 per KAR 82-11-4(ee). These ongoing activities and inspections provide for safe operation of our cast iron facilities.” (KGS answer to CURB DR 5, Exhibit 1)

11. If all of the cast iron on KGS’s system could be replaced tomorrow the system would be statistically safer than if replacement is made over the next 10 years. Of course, this argument extends to every piece of aging equipment on the KGS system. Following this logic, the Commission should approve multiple IRP like surcharges to immediately replace the entirety of the KGS system. KGS customers would be measurably poorer, but statistically safer. The Commission should not find this to be a reasonable solution where there is no evidence that KGS is operating an unsafe natural gas distribution system.

II. There is no need to accelerate the replacement of cast iron on KGS's system

12. If KGS's management truly believes that the cast iron pipe on its system is unsafe and subject to failure, it would be replacing the pipe to avoid the type of legal suits that are the inevitable result of operating an unsafe system. It would not take a regulatory fiat or regulatory cajoling for KGS's management to see the wisdom of avoiding the legal liability that comes with pipeline failure. The Commission must presume that KGS has evaluated these risks and is replacing its cast iron pipe at a reasonable and appropriate rate.

13. Staff notes that in 2002 "for some unknown reason, the replacement rate slowed and added an additional 7 years to the replacement trend at that time." Again, KGS's management made a determination that the timing of its replacement program was adequate. KGS's management would not slow cast iron replacement if it believed the system to be unsafe. Staff offers no insight into the "unknown reasons" for KGS's decision, but merely uses it as justification for its current recommendation to accelerate replacement through a surcharge mechanism. If KGS's management created additional safety concerns by slowing the replacement of cast iron in 2002, it would be appropriate for the Commission to take KGS to task for this lapse in judgment. Instead, Staff is taking KGS's customers to task because KGS chose to slow its cast iron replacement. It is not reasonable or appropriate to reward KGS with the IRP surcharge at customer's expense for a delay that was of KGS's own making.

14. Staff projects that without the IRP surcharge, KGS is on track to complete the cast iron replacement by 2022. With the IRP surcharge, KGS will complete the cast iron replacement in 2020. A difference of 2 years is not a reasonable trade for the IRP surcharge that is proposed in

this application. Accelerating the replacement of the cast iron pipe on KGS's system under the time frames in this application is unnecessary and unsupported by evidence.

III. The Commission can simply order KGS to replace the cast iron pipe on its system by a date certain

15. Staff complains that without the proposed surcharge and agreement, KGS will have no commitment to complete the replacement within a certain time period. According to Staff, "while it appears that replacement will be completed by 2022 at the current replacement rate, Staff has no reliable means of predicting that date."

16. The Commission doesn't need to bribe KGS through overly generous regulatory treatments like the proposed IRP surcharge. KGS is a regulated utility. If the Commission is concerned with the safety of KGS's system, the Commission can order the cast iron be removed and the system made safe. If the Chief of Pipeline Safety thinks KGS should make these repairs by a date certain, then the Commission need only order it be done by that date certain.

17. In the Report and Recommendation, Staff points out that the Commission issued an emergency order in KCC Docket No. 89-KPLG-259-GIG that was later codified into Kansas pipeline safety regulations. The regulation require all operators to evaluate the condition of the cast iron pipe on their system and if indicated corrosion affects a threshold percentage of the pipeline wall, the operator must replace at least 500 feet of cast iron. In 2008, the Kansas pipeline safety code was again modified to require all cast iron 3" in diameter or small to be replaced by January 2013.

18. The Commission did not cajole, beg or bribe operators to fix their systems. The Commission identified a public safety issue and ordered it to be fixed. There was no surcharge offered to the operators to fix the problem and customers were not required to pay the operator in advance of the repair being made. Staff's Report and Recommendation fails to even suggest this simple straight forward option for the Commission.

IV. The legislature has already created the GSRS surcharge for safety replacement.

19. The legislature created the GSRS to allow natural gas utilities to begin recovery of capital spending on safety related system upgrades prior to the utility's next rate case. The legislature also deemed it appropriate to set forth the allowed ratemaking treatment and to place a cap (40 cents/month) on the amount the utility would be allowed to charge to residential customers each year. This is a clear legislative statement setting out what it deems an appropriate protection for residential customers. No other class of customers received the same protection.

20. Staff and KGS propose an end-run around the legislative protections in the GSRS even though Staff concludes that, based on KGS's DIM plan, the cast iron replacement could be considered for recovery under the GSRS. Staff reports that KGS expressed concerns that the 40 cent/month limit in the GSRS "may limit KGS's willingness to commit to a plan to replace this infrastructure as expeditiously as called for in the IRP." Staff does not appear to question KGS's reasoning.

21. Contrary to KGS's claim, the GSRS can clearly accommodate the costs of the cast iron replacement program. According to Staff (Exhibit JTG-1) the first year IRP surcharge is 6 cents per month out of a 40 cent per month GSRS allowance. The second year surcharge is 19

cents per month out of an 80 cent per month GSRS allowance. The third year it is 32 cents out of a \$1.20 GSRS allowance, the fourth year it is 45 cents out of \$1.60 GSRS allowance, the fifth year it is 58 cents out of \$2.00 GSRS allowance and in the sixth year it is 71 cents out of \$2.40 GSRS allowance. The GSRS requires the utility to come in for a rate case every five years, with the possibility of one 12 month extension. After the sixth year, we can assume KGS comes in for a rate case and zero's out the GSRS and starts over. The cast iron replacement program, if funded through the GSRS, takes up no more than 30% of the allowed GSRS, leaving 70% of the GSRS to accommodate other infrastructure replacement.

22. If KGS believes that it needs additional flexibility within the GSRS, then KGS should appropriately address the issue with the legislature. Given how small the expected surcharge level is during the first two years, KGS has ample time to convince the legislature that the GSRS should be amended. However, CURB believes KGS's argument is simply a red herring and is instead an excuse to justify a more lucrative form of surcharge than the GSRS. Simply put, it is much more lucrative for KGS to get the IRP surcharge for the capital associated with replacing cast iron, while still maintain its normal expenditures in the GSRS. KGS will have then secured two guaranteed revenue streams for capital expenditures between rate cases, one of which will be based on projected spending and paid before KGS spends the capital. The IRP is a good deal for KGS. It is not a good deal for KGS's customers.

23. If the Commission accelerates KGS's cast iron replacement program, the Commission should not approve the IRP surcharge. CURB recommends the Commission not allow Staff and KGS to do and end-run around the legislature. The Commission should order

KGS to use the GSRS to recover the cost of cast iron replacement and to take up any limitations KGS perceives in the GSRS with the legislature.

V. If the Commission approves the IRP surcharge, the Commission should include the following conditions in addition to those suggested by Staff

a. KGS should only be allowed to charge customers actual historically incurred costs in the IRP Rider. The Commission must reject KGS's request to use forecasted data in calculating the IRP

24. KGS proposes to use projected capital expenditures to calculate the IRP surcharge level, essentially requiring customers to pay KGS before KGS has spent the money and installed the pipe. Staff agrees. Staff fails to note for the Commission that the GSRS does not allow projected capital expenditures. Nor does Staff explain that the Commission specifically rejected using forecasted cost data in the energy efficiency riders.² Staff also does not reference its own testimony arguing for "actual, historically incurred costs" in riders.

"Q. What support does Staff offer for taking the position that EE costs should not be recovered on a forecasted or projected basis?"

A. Staff offers the following arguments in support of its position against including these projected costs in KCPL's DSM Rider:

- There are multiple cites in the Commission's Final Order in Docket No. 08-GIMX-441-GIV that support the merits of

² KCC Docket 08-GIMX-441-GIV, November 14, 2008

limiting an energy efficiency rider exclusively to actual, historically-incurred costs

- There is a long history in Kansas ratemaking of limiting riders and surcharges to recovery of actual, historically-incurred costs
- Allowing a utility to collect its costs on a real-time, immediate basis removes most of the incentive for the utility to minimize those costs
- The inclusion of projected expenses in a rider or surcharge can result in customers overpaying in the short term or prepaying for services not yet received
- KCPL's current EE Rider is sufficiently accommodative when compared to traditional ratemaking practices, making projected costs and mid-year true-ups unnecessary, inefficient, and overly burdensome³

25. There is no compelling difference between costs recovered through the GSRS, costs recovered through the Commission approved energy efficiency riders, or the costs to be recovered through the proposed IRP in this docket. There is no compelling reason for Staff to simply accept a change in policy. There is no compelling excuse for Staff to not explain to the Commission that what KGS is proposing, and Staff is accepting, is in fact a change in Commission policy. Simply put, there is no compelling reason for the Commission to change its policy and approve an IRP that uses forecasted capital expenditures to set rates to customers.

26. Staff argues that KGS should be rewarded for making the commitment to replace its cast iron piping two years earlier than it would otherwise. The notion of rewarding KGS for

³ Direct Testimony of Justin T. Grady, KCC Docket No 10-KCPE-795-TAR

replacing cast iron pipe two years earlier than projected is addressed above. Staff also argues that KGS will not calculate Allowance for Funds Used During Construction (AFUDC) on these capital expenditures, thus providing a consumer benefit. While it is true that not calculating AFUDC may provide some monetary value, it is also true that taking money from customers sooner under the IRP rather than later under traditional ratemaking or the GSRS also has a monetary value to customers. Every time the Commission advances the timing of the ratemaking process through a capital cost recovery rider, customers lose the time-value of money associated with giving the utility money sooner rather than later. Ultimately, if the Commission finds Staff's argument persuasive, then the Commission should treat every other capital rider consistent with the IRP, and disallow the use of AFUDC calculations in all riders. The Commission should also request the legislature change the GRSR accordingly.

27. In this docket, if the Commission approves the use of the IRP, CURB recommends the Commission base the IRP in actual, historically incurred costs rather than on forecasted expenditures, consistent with existing Commission policy and past Staff recommendations. If the Commission believes that not calculating AFUDC also benefits customers, the Commission can order KGS to not calculate AFUDC in the IRP.

b. The Commission should reduce the ROE in the IRP calculation

28. In the GSRS, by statute, the utility's overall rate of return from its last rate case is used to calculate the surcharge rate. However, if the Commission chooses not to require KGS to use the GSRS, and instead allows the IRP surcharge, the Commission is not bound by the GSRS

statutory language. The Commission is free to design the IRP in ways that balance customer and company interests.

29. The IRP creates a guaranteed revenue stream for KGS. In traditional ratemaking, the utility has an opportunity to earn its allowed rate of return, but no guarantee. The utility is at risk and the Commission allowed ROE is set in recognition of this risk. The IRP, through the true-up process, removes all of KGS's revenue risk, essentially creating a bond like revenue stream. If KGS's current allowed ROE recognizes KGS's current revenue risk, it goes without saying that a lower ROE is appropriate in setting the IRP rate, commensurate with the lower revenue risk that the IRP offers.

30. Staff considers, and then discards this option in its report and recommendation. Staff recommends the Commission address the issue of lowered ROE's for capital riders in KGS's recently filed rate case. The Commission can order that to happen, although arguably, the Commission can consider the entire IRP in the KGS rate case, allowing the Commission to dismiss this docket.

31. Staff also calculates a "sensitivity analysis" to determine whether lowering the ROE has a "material impact on customer rates" under the IRP. While staff does not make a recommendation about the level of downward adjustment in ROE that is appropriate, Staff does come to the very definite conclusion that "a reasonable downward adjustment is unlikely to result in a material change in customer rates". Simple math suggests that any downward adjustment in ROE benefits customers, even if the total dollars may not be large. Of course, if Staff is correct that a downward adjustment isn't material to customers, logic dictates that it is also not material

to KGS. If a downward adjustment in ROE is not material to KGS, CURB questions why Staff would recommend against an adjustment that will help consumers in some small measure.

32. Staff does suggest that an 8.6% ROE in the IRP will produce a reduction large enough to affect the residential class monthly surcharge. CURB notes Staff recently recommended an ROE of 9% in the Atmos Energy rate case.⁴ KGS is similar to Atmos so, a 9% overall rate of return in the KGS rate case is not an unreasonable expectation. Reducing the ROE in the IRP to 8.6% to account for the reduced risk does not seem an unreasonable in relation to the 9% overall ROE recommendation from Staff. Setting the IRP ROE at 8.6, by Staff's calculation, would produce a reduction large enough to affect the residential class. Yet Staff favors KGS and makes no recommendation to lower the ROE.

33. The Commission is not bound by any agreement Staff made with KGS. Calculating the IRP using a lower ROE to account for the reduced revenue risk is an appropriate nod to the customers that are being asked to pay for the IRP plan. CURB recommends that the Commission reduce KGS's normal ROE by 200 basis points to account for the reduced risk, and bond like nature of the IRP. In the alternative, setting the ROE in the IRP calculation at 8.6%, as identified by Staff is reasonable movement in the right direction for customers.

Conclusion

34. It is clear that Pipeline Safety Staff at the KCC desires to have KGS's cast iron pipe replaced as soon as possible. This is a perfectly rational desire for anyone responsible for pipeline safety. However, Staff is making unreasonable trades with customer money and

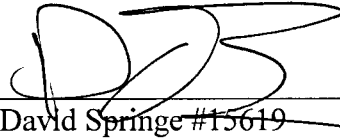
⁴ KCC Docket No. 12-ATMG-564-RTS

Commission policy to accomplish this objective. The facts are clear that KGS's system is safe and accelerating the cast iron replacement under the proposed IRP only moves replacement forward two years. The IRP proposal is unreasonable, and the Commission should reject this application.

35. If the Commission determines that it is appropriate to accelerate the replacement of cast iron pipe on the KGS system, the Commission has several options that are superior to the proposed IRP. First, the Commission can simply order KGS to accelerate the replacement. The Commission can also order KGS to accelerate the replacement and allow the cost of the replacement to flow through the GSRS. Allowing the cast-iron replacement costs to flow through the GSRS uses no more than 30% of the allowed GSRS, leaving ample room for KGS's other safety related projects.

36. Finally, if the Commission does allow KGS to accelerate its cast iron pipeline replacement program, and does approve the IRP, in addition to Staff's recommendations, the Commission should also require that 1) only actual, historically incurred costs be used in the IRP, consistent with the GSRS and other Commission riders, and 2) the Commission should lower the allowed ROE used to calculate the IRP to compensate customers for taking on this risk for KGS.

Respectfully submitted,



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Citizens Utility Ratepayer Board
Docket Number 12-KGSG-721-TAR
Information Request

Data Request: 721-CURB-05::Condition of KGS Cast Iron Pipe
Company Name: Kansas Gas Service, a Division of ONEOK, Inc.
Request Date: May 08, 2012
Date Information Needed: May 22, 2012
Requested By: Springe, David

Page 1 of 1

Please provide any studies, analysis, or other documentation in KGS's possession that designates the condition of cast iron pipe on KGS's system as unsafe.

KGS has no study, analysis, or other documentation that designates the condition of cast iron pipe on KGS's system as unsafe.

To the contrary, KGS regularly performs damage prevention and continuing surveillance activities that are designed to mitigate threats, reduce risk and insure our cast iron piping is operated safely. KGS regularly conducts leakage surveys and patrols to assess our cast iron piping systems. KGS monitors excavation activity near our cast iron piping systems to protect against the risks of damage and conducts inspections for graphitic corrosion, per KAR 82-11-4(ee), to continually evaluate the integrity of our remaining cast iron piping. Sections of cast iron piping found to be graphitized beyond the limits set by this regulation, are replaced. Similarly, sections of cast iron identified to have any safety concern are repaired or replaced. Our smallest diameter cast iron facilities (< 3" nominal diameter), which are the most susceptible to the threat of cracking, will have been completely replaced by January 1, 2013 per KAR 82-11-4(ee). These ongoing activities and inspections provide for safe operation of our cast iron facilities.

KGS does not believe the condition of our cast iron piping system is unsafe; however, our cast iron piping systems do continue to age and are susceptible to certain threats. We have been replacing the highest risk segments of our aging cast iron infrastructure for many years as safety concerns have been identified and in coordination with street improvement projects. We recognize the need to continue replacing these aging facilities with modern cathodically protected steel or plastic piping. We also recognize the need for a plan to accelerate such replacement within a prudent timeframe acceptable to state and federal regulatory bodies in light of recent failures of cast iron piping in other parts the country.

PHMSA has recently published an advisory bulletin that recommends operators of cast iron pipelines complete a comprehensive review of their cast iron pipe replacement programs to accelerate the replacement of high-risk pipe.

PHMSA additionally requested that operators and state pipeline safety representatives consider the following: (1) review the plans in place and consider mandating cast iron replacement programs; (2) establish accelerated leakage survey frequencies; (3) use rate adjustments to incentivize replacement programs; (4) strengthen pipeline safety enforcement.

Although the condition of KGS's remaining cast iron piping is safe and it is operated in a safe manner, certain threats associated with cast iron piping, such as the threat of corrosion, can be completely eliminated by installing modern piping. Therefore, accelerating the replacement of our cast iron piping with modern piping will accelerate a decrease in risk to our customers and the public.

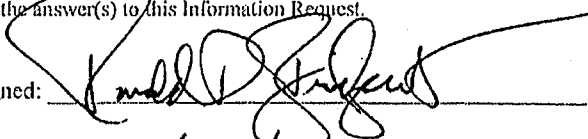
Prepared By: Bridgewater, Ron

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 the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: _____

Date: _____


5/21/12

CERTIFICATE OF SERVICE

12-KGSG-721-TAR

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 15th day of June, 2012, to the following parties who have waived receipt of follow-up hard copies:

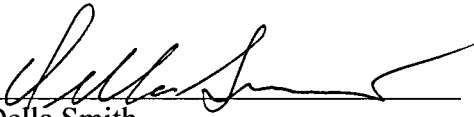
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