

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 THE RECOVERY OF ] KCC DOCKET NO. 22-KGSG-466-TAR  
QUALIFIED EXTRAORDINARY COSTS ]  
AND ISSUANCE OF A FINANCING ORDER. ]

TESTIMONY IN SUPPORT OF SETTLEMENT AGREEMENT

PATRICK ORR

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

JULY 21, 2022

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Patrick N. Orr, and my business address is 1500 SW Arrowhead Road,  
4 Topeka, Kansas 66604.

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

7 A. I am employed by the Kansas Citizens' Utility Ratepayer Board ("CURB") as a  
8 Regulatory Analyst.

9  
10 **Q. Please summarize your professional experience in the utility industry.**

11 A. I have been employed as a rate analysis with CURB since 2019. Since beginning  
12 my employment with CURB, I have researched and analyzed several utility dockets filed  
13 with the Kansas Corporation Commission ("KCC" or "Commission").

14  
15 **Q. Have you previously testified in regulatory proceedings?**

16 A. Yes, I provided written testimony in KCC Docket Nos. 19-SPEE-240-MIS, 21-  
17 EKCE-020-TAR, 21-SPEE-331-GIE, and 21-EKME-329-GIE.

18  
19 **Q. Please provide a brief description of your educational and employment background?**

20 A. I have a Bachelor of Business Administration degree in Finance and Personnel  
21 Management from Washburn University (1980). I worked for the Kansas Department of

1 Administration for thirty years. In that position, I was responsible for preparing rates for  
2 information technology (IT) services in accordance with *Circular A-87 Cost Principles for*  
3 *State, Local and Indian Tribal governments.*

4  
5 **II. PURPOSE OF TESTIMONY**

6 **Q. What is the purpose of your testimony in this proceeding?**

7 A. My testimony supports the *Joint Motion to Approve Unanimous Settlement*  
8 *Agreement* filed within Docket Number 22-KGSG-466-TAR (“Docket 22-466”) on July  
9 14, 2022, regarding the *Application of Kansas Gas Service for Financing Order for*  
10 *Recovery of Securitized Utility Tariff Costs and Financing Costs.*

11  
12 **Q. Please provide an overview of testimony in this docket.**

13 A. This docket stems from the Commission's Orders in Docket No. 21-GIMX-303-  
14 GIV (“21-303 Docket”) and in Docket No. 21-KGSG-332-GIG (“21-332 Docket”).  
15 Accordingly, this docket addresses cost recovery for Kansas Gas Service, a Division of  
16 OneGas, Inc., (“KGS” or “Company”), relating to its efforts to ensure natural gas utility  
17 services continued to be provided to its customers in Kansas during Winter Storm Uri (also  
18 referred to as the “Winter Event”), as was contemplated in the 21-332 Docket.

19 As the Commission is aware, Winter Storm Uri imposed extreme and  
20 unprecedented freezing weather conditions across the United States, resulting in record  
21 demand for natural gas and electricity. During Winter Storm Uri, many parts of Kansas  
22 suffered thirteen continuous days of freezing temperatures, with temperatures in the single

1 digits or below zero. Natural gas prices in the Central United States reached all-time highs.  
2 Importantly, the Commission issued an Emergency Order in the 21-303 Docket  
3 ("Emergency Order"). In the Emergency Order, the Commission ordered all jurisdictional  
4 natural gas and electric utilities to do all things possible and necessary to ensure natural  
5 gas and electricity utility services continued to be provided to their customers in the State.

6 On March 9, 2021, the Commission opened the 21-332 Docket to investigate the  
7 effects of the Winter Event on KGS and its customers. The Commission ordered KGS to  
8 file a plan to minimize the financial impact of the Winter Event on customers.<sup>1</sup> On July 30,  
9 2021, in that docket, KGS submitted its plan to minimize the financial impact of the Winter  
10 Event on customers.<sup>2</sup> On November 19, 2021, KGS, Kansas Corporation Commission Staff  
11 ("Staff"), CURB and the Natural Gas Transportation Customer Coalition submitted a Joint  
12 Motion to Approve Settlement Agreement ("Financial Plan Settlement") in that docket.<sup>3</sup>  
13 On February 8, 2022, the Commission approved the Financial Plan Settlement in its  
14 entirety.<sup>4</sup>

15 On March 31, 2022, in accordance with the Financial Plan Settlement approved by  
16 the Commission in the 21-332 Docket, KGS filed an application for a Financing Order per  
17 the provisions set forth in the 2021 Utility Financing and Securitization Act (the "Act")  
18 seeking authorization to issue Securitized Utility Tariff Bonds to finance the Qualified  
19 Extraordinary Costs ("QEC") incurred as a result of the February 2021 Winter Storm Uri

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1 Testimony of Patrick Orr on Behalf of the Citizens' Utility Ratepayer Board, June 15, 2022, p 4.  
2 Kansas Gas Service Company, a Division of ONE Gas, Inc. Plan to Minimize the Financial Effects of the 2021 Winter Weather  
Event, 21-332 Docket Jul. 30, 2021 ("Financial Plan").  
3 Joint Motion to Approve Settlement Agreement, 21-332 Docket Nov. 19, 2021.  
4 Order Approving Unanimous Settlement Agreement on Kansas Gas Services' Financial Plan, 21-332 Docket Feb. 8, 2022.

1 Event.<sup>5</sup> KGS submitted the direct testimony and exhibits of Janet Buchanan, Mark Smith,  
2 and Charles Atkins II, to support their application.<sup>6</sup> Their testimony provided a description  
3 of the proposed securitization process, drafts of proposed financing documents and a  
4 proposed financing order.<sup>7</sup>

5 On April 5, 2022, CURB filed its Petition to Intervene and Motion for Protective  
6 Order. The Commission granted CURB’s intervention in this docket on April 14, 2022,

7 On April 18, 2022, Staff filed a motion to establish a procedural schedule. The  
8 Commission issued an order granting Staff’s motion on April 28, 2022.

9 On June 17, 2022, both CURB and Staff filed their respective testimonies in this  
10 docket. On July 1, 2022, KGS filed its rebuttal and responsive testimony, which addressed  
11 the matters raised by Staff and CURB.<sup>8</sup>

12 On July 11, 2022, CURB, Staff, and KGS (“Parties” or “Joint Movants”) conducted  
13 a settlement conference with discussions continuing through July 13, 2022. Parties reached  
14 a Unanimous Settlement Agreement (“Agreement”) regarding KGS’s Financing order in  
15 this docket on July 14, 2022.

16  
17 **Q. Please outline the key terms of the Settlement Agreement related to the recovery of**  
18 **QEC.**

19 **A.** Per the Agreement, KGS would be authorized to recover an estimated

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5 Order Approving Unanimous Settlement Agreement on Kansas Gas Services’ Financial Plan, 21-332 Docket, Feb. 8, 2022.

6 Joint Motion to Approve Settlement Agreement, p 2, July 14, 2022, p 2.

7 Id.

8 Buchanan Rebuttal and Responsive Testimony, July 1, 2022.

1           \$328,043,946 in QEC, through the issuance of securitized customer-backed bonds.<sup>9</sup>

2           Furthermore, KGS would be authorized to recover QEC attributable to the Sales  
3           Service for Resale class per a separate rider through traditional ratemaking means over five  
4           years in an amount of \$220,133 based upon a volumetric charge in order to more equitably  
5           recognize the heterogeneity of the customers represented by this class. The volumetric rate  
6           would be set at \$0.77 per Mcf to be billed until the total is collected which is targeted to be  
7           five years.<sup>10</sup>

8  
9           **Q. Will the securitized customer-backed bonds provide net quantifiable benefits to**  
10           **KGS's retail customers?**

11           A.           Yes. As stated in the Settlement Agreement, the issuance of securitized bonds to  
12           recover the QEC from the Winter Event is expected to provide net quantifiable rate benefits  
13           to KGS's retail customers, estimated in the range of \$35 million to \$46 million based on  
14           the most recent KGS estimates of securitized bond interest rates for bond terms of seven  
15           or ten years as compared to recovering the QEC using traditional ratemaking methods.  
16           Despite increases in United States Treasury rates since the Company filed its application,  
17           there is still a significant benefit to KGS's retail customers from issuing securitized bonds  
18           to finance the Winter Event's costs over seven or ten years instead of using traditional  
19           ratemaking methods. The final net quantifiable benefit for customers shall be provided in  
20           the final Issuance Advice Letter.<sup>11</sup>

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9 Joint Motion to Approve Settlement Agreement, July 14, 2022, p 4.

10 Id, p 4.

11 Joint Motion to Approve Settlement Agreement, July 14, 2022, p 4.

1 **Q. What will be the maturity date for the securitized bonds?**

2 A. The final legal maturity date of the securitized bonds may be longer or shorter  
3 depending upon discussions with the rating agency and market conditions. Joint Movants  
4 agree that KGS should be allowed to issue securitized bonds with a scheduled final  
5 maturity of between seven to ten years depending upon changes by the rating company to  
6 attain an AAA rating.<sup>12</sup> KGS recognized this flexibility by including it in the proposed  
7 Financing Order that has been agreed to by the Joint Movants. That document has been  
8 attached to the Settlement Agreement as Appendix A.<sup>13</sup>

9

10 **Q. How will Kansas Gas Service recover the costs of the securitized bonds?**

11 A. If approved, the Winter Event Securitized Cost Recovery Rider (“WESCR”) tariff  
12 submitted by KGS will create a fixed-charge bill item. The QEC will be allocated to  
13 customer classes based upon estimated sales volumes for February 2021.<sup>14</sup> KGS will use a  
14 semi-annual true-up adjustment mechanism to adjust for over- and under-collections.<sup>15</sup> The  
15 Agreement allows for review to occur more frequently to ensure that KGS is able to make  
16 timely and complete payments towards the securitized bonds.<sup>16</sup>

17

18 **Q. Does CURB have any general concerns with the securitization process?**

19 A. As noted in my testimony dated June 17, 2022, CURB has two concerns:

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12 Id, p 4.

13 Id, p 4.

14 Updated Direct testimony of Janet Buchanan, KGS, June 3, 2022, p 18.

15 Joint Motion to Approve Settlement Agreement, p 7.

16 Id, p 19.

1 First, in my pre-filed testimony, I noted CURB's preference for the costs associated  
2 with the Winter Event to be recovered using a volumetric charge instead of a fixed charge.  
3 CURB has consistently sought to minimize fixed charge levels in utility rate cases. In  
4 CURB's view, volumetric charges allow ratepayers more control over individual energy  
5 bill amounts than a fixed charge. Moreover, volumetric charges can incentivize  
6 conservation and weatherization efforts on a personal level. A fixed charge may benefit  
7 some wealthy high volume users who live in large homes at the cost of some low-income,  
8 low usage customers who live in small homes and who try to keep their heating costs to a  
9 minimum. To CURB, there is an element of unfairness in this scenario.

10 However, through the technical discussions and settlement conferences in this  
11 docket, available information indicated that a volumetric charge to recover QEC could  
12 endanger the potential use of securitization as a recovery method. Essentially, CURB was  
13 informed that, if the charge was structured as volumetric, KGS would be significantly less  
14 likely to obtain a favorable rating on securitized bonds, which would add considerable  
15 interest amounts and substantially reduce net benefits to ratepayers. Therefore, based upon  
16 this information, CURB recognized that a dichotomy was present: If the Commission were  
17 to adopt a volumetric charge to recover QEC, securitization may become impractical and  
18 ratepayers would ultimately lose the benefits posed by securitization, but if the  
19 Commission were to adopt a fixed charge to recover QEC, then securitization will likely  
20 yield substantial ratepayer benefits, albeit customers would lose some ability to control  
21 their own expenses.



1           Thus, CURB acknowledges the trade-off involved in this case at the present time.  
2           Further, KGS and Staff agree that the WESCR tariff and fixed-charge approach is  
3           reasonable in that it will assist in the establishment of the highest possible bond ratings for  
4           the securitized bonds. Therefore, CURB does not oppose a fixed monthly WESCR charge  
5           in the tariff and is a signatory to this Agreement. However, CURB is not acquiescing its  
6           position with respect to its argument for low fixed charges in all other cases, including  
7           future rate cases.<sup>17</sup>

8           Second, CURB has concerns over the cumulative impact of rising natural gas prices  
9           coupled with the impact of securitization at this time, particularly on low income residential  
10          customers. With natural gas prices of over \$6.00 MMBTU, the overall burden of energy  
11          bills on low-income customers may become overwhelming.<sup>18</sup> Securitization involves a  
12          long period of repayment which will likely affect low-income ratepayers for seven to ten  
13          years. A low income tariff can help ease the energy burden faced by low income residential  
14          ratepayers. To that end, the Agreement calls for efforts to look into ways to implement  
15          such tariffs and rate designs to alleviate the energy burden for the most vulnerable  
16          populations.<sup>19</sup> CURB believes that one worthwhile endeavor is the use of a generic  
17          investigation docket to research and study energy burden in Kansas. Such a study would  
18          help stakeholders and regulators concentrate their efforts on providing the greatest relief to  
19          low income ratepayers.

20          CURB wants to express its concerns regarding the lack of information in Kansas

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17 Joint Motion to Approve Settlement Agreement, July 14, 2022, p 7.

18 Testimony of Patrick Orr on Behalf of the Citizens' Utility Ratepayer Board, June 17, 2022, p 17.

19 Id, pp 9-10.

1 over the energy burden faced by low-income Kansans. While KGS has agreed to work  
2 together to determine how a generic investigation into energy burden could benefit the  
3 Commission in its regulation of rates, CURB questions why information on energy burden  
4 has not already been compiled and studied throughout Kansas. In KGS’s case, nearly 80  
5 percent of the usage during Winter Storm Uri came from residential customers.<sup>20</sup> However,  
6 we do not have any reliable statistics which would show how much of that usage is due to  
7 low-income residents who could not control their usage due to poor housing stock or other  
8 circumstances. We have not compiled data regarding how many times low-income  
9 customers have multiple disconnections due to the inability to pay their energy bills, and  
10 thus contribute additional expenses for other ratepayers.

11 We do not know the demographics and the extent of the energy burden faced by  
12 Kansans today. CURB does not mean to isolate KGS on these knowledge gaps; it is an  
13 issue for all KCC-jurisdictional gas and electric utilities in Kansas that is long overdue for  
14 attention and study. However, efforts towards gaining a better understanding of energy  
15 burden has been surprisingly slow to get off the ground.

16 Low-income ratepayers need affordable energy. When analyzed through an equity  
17 lens, reliable energy is more than just well-maintained pipelines, yard lines and other  
18 equipment. Simply put, CURB does not believe that the need to examine energy burden  
19 should have to be a bargaining chip in utility cases. Distributional and procedural equities  
20 should have a high priority among all utility stakeholders.

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20 Joint Motion to Approve Settlement Agreement, July 14, 2022, p79 (Page 50 of Financing Order).

1 **Q. Does CURB support the Unanimous Settlement Agreement?**

2 A. Yes, CURB is a signatory to this Agreement. CURB supports the overall benefits  
3 to customers provided by the securitization process and believes that the Agreement is in  
4 the public interest and should be approved by the Commission.<sup>21</sup>

5  
6 **Q. What criteria does the Commission generally consider when reviewing settlement  
7 agreements?**

8 A. Generally, the Commission will accept a settlement agreement if the following five  
9 criteria are met:

10 1) The agreement conforms with applicable law; 2) there was an opportunity for opposing  
11 parties to be heard on their reasons for opposition to the agreement; 3) the agreement is  
12 supported by substantial competent evidence; 4) the agreement results in just and  
13 reasonable rates or charges; and 5) the results of the agreement are in the public interest.<sup>22</sup>

14 However, in dockets with proposed unanimous settlement agreements, such as this  
15 Agreement, the Commission has approved settlement agreements on the basis of just the  
16 last three criteria.

17  
18 **Q. Is the Agreement supported by substantial and competent evidence?**

19 A. Yes, the Agreement is supported by substantial and competent evidence. KGS  
20 witnesses Janet Buchanan, Mark Smith, and Charles Atkins II filed testimony explaining

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21 Id. p 3.

22 See *Order Approving Contested Settlement Agreement*, ¶11, Docket No. 08-ATMG-280-RTS May 12, 2012.

1 KGS's position concerning the Application and creation of the securitized customer-  
2 backed bonds. Staff and CURB performed independent reviews of the Agreement  
3 documents to ensure they conform to securitization statutes. In my June 17, 2022,  
4 testimony, I suggested that KGS be granted flexibility to choose a recovery period from  
5 seven, ten, and twelve years, but CURB would prefer the latter two periods.<sup>23</sup> Testimony  
6 in the record from CURB, Staff and KGS supports a range of seven to ten years for bond  
7 repayment and compares benefits associated with securitization over that timeframe versus  
8 traditional ratemaking methods. The record contains testimony and analyses behind those  
9 projections and the comparative bill impacts supporting the choice to move forward with  
10 securitization. In addition, the parties participated in a three-day settlement conference  
11 before reaching a unanimous agreement.

12  
13 **Q. Does the Settlement Agreement result in just and reasonable rates?**

14 A. Yes, the Agreement will result in just and reasonable rates. The final securitized  
15 bond amount and period dictates the average monthly residential customer charge. In her  
16 June 3, 2022, Direct Testimony, Janet Buchanan states that the WESCR will remain on gas  
17 sales customers' bills until all Securitized Utility Tariff Bonds, financing costs and  
18 servicing fees, and other administrative fees related to the bonds are paid in full.<sup>24</sup> This is  
19 expected to be at the final scheduled maturity date of the bonds. If the Commission  
20 approves securitization, a residential customer's monthly bill impact is projected to be

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23 Testimony of Patrick Orr on Behalf of the Citizens' Utility Ratepayer Board, June 17, 2022, p 17.

24 Updated testimony of Janet Buchanan, Kansas Gas Service, June 3, 2022 p 31.

1           \$6.86 for a 7-year recovery or \$5.05 for a 10-year recovery.<sup>25</sup> The charges become  
2           nonbypassable, meaning they will be paid by all current and future KGS customers. If the  
3           Commission rejects securitization, the alternative proposal to recover the QEC is using a  
4           traditional-ratemaking method over either three or five years through a rider. Under  
5           traditional-ratemaking, the average residential monthly fixed charge over three years is  
6           projected to be \$16.24 per month and \$10.57 at five years.<sup>26</sup>

7           The Joint Movants agree to the allocation of the Winter Event costs among the  
8           customer classes as reflected in the WESCR tariff submitted by KGS. The allocation  
9           methodology used by KGS fairly and reasonably estimates how the Winter Event costs  
10          were incurred by the Company to provide gas service to each customer.<sup>27</sup> Therefore, CURB  
11          supports the use of Securitized Utility Tariff Bonds and the overall benefits to customers  
12          provided by the securitization process will produce just and reasonable rates.

13  
14   **Q.    Is the Settlement Agreement in the public interest?**

15   A.          The Agreement is in the public interest because it will allow KGS to recover  
16          prudently incurred costs from the Winter Event in a manner that minimizes customer bill  
17          impacts far greater than traditional ratemaking methods. The Joint Movants represent the  
18          interests of ratepayers and utilities in regards to recovering from Winter Storm Uri.  
19          Allowing recovery of the prudently incurred costs through securitization strikes a fair  
20          balance in minimizing customer bill impacts and maintaining the utility's financial

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25 Id, p 31.  
26 Id, p 34-35.  
27 Id, p 7.

1 integrity. As previously stated, recovery of QEC through securitization provides a reduced  
2 monthly customer charge and a lower total cost for financing the Winter Event operations  
3 when compared to other means of recovery. Utilizing securitization in this instance will  
4 provide net benefits to ratepayers while coping with one of the largest weather-related  
5 financial disasters in recent memory. CURB’s concern for the least financially-flexible  
6 ratepayers has been addressed by the provisions of the Agreement and through meaningful  
7 collaboration with Staff and KGS. CURB hopes to build consensus with utilities on the  
8 need to identify drivers behind energy burden and to develop ways to reduce it. CURB  
9 believes that the Agreement’s language related to low-income study and rate design is an  
10 important step in understanding energy burden in Kansas.

11 Even though nonbypassable charges will remain on customer bills for years, KGS  
12 projects savings of approximately \$35 million to \$46 million as a result of securitization.  
13 As required by the proposed Financing Order in *Appendix A, Form of Issuance Advice*  
14 *Letter*, KGS must provide a calculation of projected savings. Accordingly, the proposed  
15 structuring, expected pricing, and financing costs of the Securitized Utility Tariff Bonds  
16 are reasonably expected to result in substantial savings as compared to conventional  
17 methods of financing. The net present value of the savings, would avoid or mitigate rate  
18 impacts as compared to conventional methods of financing the qualified costs.<sup>28</sup> Therefore,  
19 the Agreement is in the public interest when considering the overall bill impact compared  
20 to traditional rate recovery.

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28 Settlement Agreement; Appendix A: Proposed Financing Order; Appendix A: Form of Issuance Advice Letter, July 14, 2022.

1 **Q. What is your final recommendation?**

2 A. I support the Agreement and believe it satisfies the Commission's established  
3 criteria for approval of a unanimous settlement agreement. Therefore, I recommend the  
4 Commission approve the unanimous settlement agreement as proposed by the Parties.

5

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

7 A. Yes, thank you.

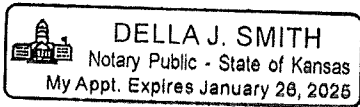
**VERIFICATION**


STATE OF KANSAS                    )  
  )  
COUNTY OF SHAWNEE            )        ss:

I, Patrick Orr, of lawful age and being first duly sworn upon my oath, state that I am a Regulatory Analyst for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

  
\_\_\_\_\_  
Patrick Orr

SUBSCRIBED AND SWORN to before me this 21<sup>st</sup> day of July, 2022.



  
\_\_\_\_\_  
Notary Public

My Commission expires: 01-26-2025.



**CERTIFICATE OF SERVICE**

22-KGSG-466-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 21<sup>st</sup> day of July, 2022, to the following:

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A handwritten signature in black ink, appearing to read "Della Smith", is written over a horizontal line. The signature is fluid and cursive.

Della Smith  
Senior Administrative Specialist