

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

**In the Matter of a General Investigation)
Regarding the Effect of Federal Income)
Tax Reform on the Revenue Requirements)
Of Kansas Public Utilities and Request to) Docket No. 18-GIMX-248-GIV
Issue an Accounting Authority Order)
Requiring Certain Regulated Public)
Utilities to Defer Effects of Tax Reform)
to a Deferred Revenue Account)**

**STAFF TESTIMONY IN SUPPORT OF
BLACK HILLS' SETTLEMENT AGREEMENT**

PREPARED BY

ANDRIA N. JACKSON

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

March 9, 2018

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

2 A. My name is Andria N. Jackson and my business address is 1500 Southwest
3 Arrowhead Road, Topeka, Kansas, 66604.

4

5 **Q. Are you the same Andria Jackson that contributed to the Report and**
6 **Recommendation in this Docket on December 14, 2017?**

7 A. Yes.

8

9 **Q. What is the purpose of your testimony?**

10 A. I am testifying on behalf of the Staff of the Kansas Corporation Commission
11 (Staff and Commission, respectively) in support of the settlement of the issues
12 outlined in the Settlement Agreement (Agreement) between Black Hills/Kansas
13 Gas Utility Company, LLC, d/b/a Black Hills Energy (Black Hills), Staff, and the
14 Citizens' Utility Ratepayer Board (CURB) (collectively, the Parties).¹

15 My testimony will explain why the Commission should approve the
16 Agreement because it is in the public interest. Specifically, I will:

- 17 • Provide background information about this docket;
- 18 • Provide an overview and discussion of the Agreement;
- 19 • Discuss the standard of review used to guide the Commission in its
20 consideration of whether to accept the Agreement²; and
- 21 • Discuss the evidence in the record that supports the Agreement.

¹ *Joint Motion for Approval of Black Hills' Tax Reform Plan*, Docket No. 18-GIMX-248-GIV (Mar. 7, 2018).

² *Order Approving Contest Settlement Agreement*, Docket No. 08-ATMG-280-RTS, pp. 4-6 (May 12, 2008).

1

2

Background Information

3

Q. Please provide a brief background of this docket.

4

A. The Tax Cuts and Jobs Act (TCJA) is a Congressional bill that amends the

5

Internal Revenue Code to reduce tax rates and modify policies, credits, and

6

deductions for individuals and businesses. The bill was initially passed in the

7

House of Representatives on November 16, 2017, and on December 2, 2017, the

8

Senate passed its version of the bill. While the House and Senate bills were in

9

reconciliation conference meetings, it became widely anticipated that tax reform

10

would be signed by the President before the first of the upcoming year.

11

Therefore, in anticipation of the TCJA being signed into law, on December

12

14, 2017, Staff filed a Motion to Open a General Investigation and Issue

13

Accounting Authority Order Regarding Federal Tax Reform (Staff's Motion).

14

Attached to Staff's Motion was a Report and Recommendation recommending the

15

Commission issue an Order addressing the following:

16

1) Opening a general investigation for the purposes of examining the

17

financial impact of anticipated federal income tax reform on regulated

18

public utilities operating in Kansas;

19

2) Requiring, through the use of an Accounting Authority Order (AAO),

20

certain regulated public utilities that are taxed at the corporate level to

21

track and accumulate in a deferred revenue account, with interest

22

compounded monthly at the most current Commission-approved customer

23

deposit interest rate, the reduction in their regulated cost of service that

1 would occur in the event that a new lower federal income tax rate is signed
2 into law. These deferrals should take effect at the same time as the new
3 federal corporate tax rate change and the calculations should be performed
4 using the cost of service data that were used to set the utilities' last
5 Commission-approved revenue requirement; and

- 6 3) Confirming that the Commission's intention regarding the AAO is to
7 preserve any potential tax benefits so that they may be evaluated in the
8 context of a comprehensive evaluation of the reasonableness of the
9 utilities' rates as well as notifying utilities that this portion of their rates
10 should be considered interim subject to refund until the Commission has
11 the opportunity to review the reasonableness of the utilities' rates on a
12 comprehensive and case-by-case basis and confirming that the
13 Commission intends to capture the reduction in Accumulated Deferred
14 Income Tax (ADIT) balances that will occur in the event that a lower
15 corporate federal income tax rate takes effect, over time, in a manner that
16 comports with Internal Revenue Services (IRS) Tax Normalization Rules.

17 On December 22, 2017, the TCJA was signed into law, which, amongst other
18 changes, reduced the federal corporate income tax rate from 35% to 21%
19 beginning on January 1, 2018.³ Also, on December 22, 2017, CURB filed a
20 Petition to Intervene and a Response in Support of Staff's Motion.

³ *Tax Cuts and Jobs Act*, Public Law No. 115-97; Statute 131 Stat. 2054 (Dec. 22, 2017).

1 On January 18, 2018, the Commission issued its Order Opening General
2 Investigation and Issuing Accounting Authority Order Regarding Federal Tax
3 Reform.

4 On January 31, 2018, Black Hills filed its entry of appearance in this docket.
5 On February 21, 2018, the Parties met in Topeka to discuss and attempt to reach
6 an agreement to quantify the financial impacts of the new lower tax rate on Black
7 Hills' Kansas-based operations based upon the instructions provided by the
8 Commission in its Order and how the cost savings related to the lower tax rates
9 should be passed on to its Kansas customers. As a result of the meeting and
10 follow-up discussions, the Parties were able to reach an agreement.

11

12 **Terms of the Settlement Agreement**

13 **Q. Please discuss in detail the provisions of the Agreement.**

14 A. The provisions of the Agreement are as follows:

- 15 • The annual cost of service savings to customers relating to the reduction in
16 federal income tax expense included in Black Hills' cost of service is
17 \$1,718,203, exclusive of interest. This amount is also exclusive of the
18 cost savings relating to Black Hills' Gas Service Reliability Surcharge
19 (GSRS) and of any cost savings relating to capturing excess ADIT for the
20 benefit of customers consistent with tax normalization requirements.
- 21 • The Parties agree that Black Hills shall refund \$1,719,619, which includes
22 interest on the amount of monthly excessive collections in the deferred
23 revenue account for the months of January, February and March 2018.

1 Black Hills will refund 53% of the tax savings by providing customers an
2 annual one-time separate line-item bill credit in April 2018, and also a
3 volumetric credit will be returned to customers through its purchased gas
4 adjustment (PGA) for the remaining 47% of the tax savings.⁴ The one-
5 time bill credit and volumetric credit to the PGA will be provided to
6 customers in January of each succeeding year following 2018 until Black
7 Hills' next rate case. Additionally, the Parties agree that the tax savings
8 should be allocated among Black Hills' customer classes based upon the
9 total base revenue allocation approved by the Commission in its last rate
10 case.

- 11 • Black Hills will refund an additional \$154,331 in tax savings to customers
12 relating to its GSRS surcharge. A one-time credit to the GSRS (with
13 interest) will be applied in April 2018 per customer by class for the
14 January, February and March 2018 billing cycles; additionally, there will
15 be a permanent reduction in the monthly GSRS surcharge to reflect the tax
16 savings.
- 17 • Black Hills will establish a regulatory liability to account for and capture
18 tax savings relating to excess ADIT. Any issues regarding the amount of
19 tax savings relating to excess ADIT and how those savings should be
20 passed on to customers will be deferred to Black Hills' next general rate
21 case filing. Black Hills' excess ADIT as of December 31, 2017, will not

⁴ The allocations of 53% and 47% between fixed bill credit and volumetric PGA credit, respectively, are consistent with the percentage allocations in Black Hills' last rate case for the amount of total non-gas or non-PGA costs recovered through the monthly customer charge and the amount of total costs recovered through the commodity charge.

1 be amortized until the excess ADIT is reflected in base rates approved by
2 the Commission in its next rate case filing.

- 3 • The terms in the Agreement are only applicable to Black Hills' tax refund
4 plan and shall not be binding on Staff, CURB or the Commission in
5 reviewing or approving any TCJA tax refund plan submitted by any other
6 public utility.
- 7 • The calculations set forth in the appendices of the Agreement are based
8 upon the Commission issuing an order approving the Agreement by no
9 later than March 27, 2018, to allow Black Hills time to prepare April bills
10 to reflect the credits relating to the tax savings.

11
12 **The Commission's Standard of Review for Settlement Agreements**

13 **Q. Has the Commission previously used factors or standards to review a**
14 **settlement agreement?**

15 A. Yes. The Commission's Order in Docket No. 08-ATMG-280-RTS (08-280
16 Docket) discusses five factors, or standards, and multiple agreements have been
17 reviewed by the Commission using the five factors since that Order.⁵ These five
18 standards are as follows:

- 19 1. Whether there was an opportunity for the opposing party to be heard on
20 their reasons for opposition to the Agreement;
- 21 2. Whether the Agreement is supported by substantial competent evidence in
22 the record as a whole;

⁵ *Order Approving Contested Settlement Agreement*, 08-280 Docket, p. 5 (May 12, 2008).

1 3. Whether the Agreement conforms to applicable law;

2 4. Whether the Agreement results in just and reasonable rates; and

3 5. Whether the results of the Agreement are in the public interest.

4 Each of these five factors is discussed individually below.

5
6 **Support for the Settlement Agreement**

7 **Q. Please address whether each party had an opportunity to be heard on its**
8 **reasons for opposing the Agreement.**

9 A. The Agreement presented to the Commission is a unanimous agreement, as the
10 Parties either support or do not oppose approval of the Agreement. All parties
11 having an interest in Black Hills' tax savings plan participated in settlement
12 discussion on February 21, 2018, and were able to reach a settlement of all issues.
13 Therefore, this factor has been met as each party has been represented, has had an
14 opportunity to be heard, and agree to the terms of the Agreement.

15 It should be noted that the Agreement limits its applicability to only Black
16 Hills and is not binding or precedential to the tax savings refund plans submitted
17 by other utilities. Furthermore, should any other party wish to be heard, it can file
18 a response to the Joint Motion.

19
20 **Q. Please address whether the Agreement is supported by substantial competent**
21 **evidence in the record as a whole.**

22 A. The Agreement is supported by substantial competent evidence in the record as a
23 whole. The record as a whole includes Black Hills' Application and direct

1 testimony, Staff and CURB direct testimony, rebuttal testimony and a
2 Commission Order filed in support of the settlement amount resulting from Black
3 Hills' last rate case, Docket No. 14-BHCG-502-RTS (14-502 Docket), which the
4 Parties agree is the basis of the recalculation of the revenue requirement in this
5 case. Additionally, the Parties intend to submit pre-filed testimony in support of
6 this Agreement. These past and present filed positions constitute the body of
7 evidence that the Commission would rely on to make a determination of the
8 issues presented if this were to go to a fully litigated evidentiary hearing. It is
9 Staff's position that the terms of this Agreement complies with all the instructions
10 set forth in the Order issued by the Commission in this docket, is based on the
11 record as a whole, and are commensurate with what could be expected if the case
12 were to be fully litigated.

13

14 **Q. How was the annual cost of service savings to customers in the amount of**
15 **\$1,718,203 arrived at by the Parties?**

16 A. Black Hills and Staff quantified the impact of the new lower tax rates by taking
17 the difference between the cost of service approved by the Commission in the 14-
18 502 Docket and the cost of service that would have resulted had the provision for
19 federal income taxes been based upon the corporate income tax rate approved in
20 the TCJA. The result of that calculation, as presented in Appendix 1 attached to
21 the Agreement, resulted in an annual cost of service savings to customers in the
22 amount of \$1,718,203. Both parties performed its own analysis using the same
23 methodology of incorporating the change in income tax rate to the settlement

1 amount in its own financial schedules. The difference in the revenue requirement
2 recalculations presented by the parties in settlement discussion was immaterial.

3

4 **Q. Please address whether the Agreement conforms to applicable law.**

5 A. I am not an attorney. However, it is my understanding that the Agreement does
6 follow precedent for similar settlements in the past that have been executed in an
7 effort to conform to applicable laws. All attempts were made to ensure that this
8 Agreement conforms to applicable laws and is presented in a fashion to allow the
9 Commission to properly approve the Agreement.

10

11 **Q. Does the Agreement result in just and reasonable rates?**

12 A. Yes. This Agreement results in rates that fall within the “zone of reasonableness”
13 described by the Kansas courts in which the result is balanced between the
14 interests of investors versus ratepayers, present versus future ratepayers, and is in
15 the public interest generally. The agreed-upon tax savings refund plan is based
16 upon the Commission-approved rates in the 14-502 Docket, which at the time of
17 approval were just and reasonable as it resulted in the proper balance between the
18 Company’s desire to have a reasonable assurance that it would earn sufficient
19 revenues and cash flows to meet its financial obligations and the need to keep
20 rates as low as possible for customers, while providing reliable gas service.

21 However, with the passing of the TCJA, a subsequent revision to the
22 Commission-approved rates must be made to reflect the lower tax rate in order to
23 ensure the rates continue to be just and reasonable as was intended by the

1 Commission Order in the 14-502 Docket. Black Hills' agreement to pass the
2 savings resulting from the TCJA immediately on to customers contributes to their
3 rates continuing to be just and reasonable.

4

5 **Q. Why is it reasonable to defer a decision on amortization of the excess**
6 **deferred taxes to the next rate case?**

7 A. As part of the Agreement, the Parties agree to defer any issues regarding the
8 amount of tax savings related to excess ADIT to Black Hills' next rate case. Until
9 such time, Black Hills will establish a regulatory liability to account for and
10 capture the tax savings related to the excess deferred taxes. This regulatory
11 liability will not be amortized until the next base rate case. This approach is
12 reasonable because it ensures that customers will continue to realize the benefit
13 associated with the excess deferred taxes as an offset to rate base. If ADIT is
14 reduced, rate base will increase reflecting less of an ADIT rate base offset (lower
15 cost free capital). Therefore, until the excess deferred taxes are reflected in Black
16 Hills' next rate case, customers will continue to receive the time value of money
17 associated with the excess deferred taxes today because they serve as an offset to
18 rate base.

19 Black Hills also intends to capture the tax savings relating to excess ADIT for
20 the benefit of customers using a methodology that is consistent with the tax
21 normalization requirements specified by IRS normalization rules. Calculating the
22 amortization of excess deferred taxes in a fashion that does not cause an IRS
23 normalization violation is a complicated and data intensive process. It is

1 reasonable to perform this calculation in the context of a comprehensive rate
2 review so as to not risk calculating the amortization incorrectly and inadvertently
3 causing an IRS normalization violation.

4

5 **Q. What are the consequences of a violation of the normalization rules?**

6 A. The effect of the normalization requirements is to provide utility customers with
7 the benefit of cost free capital made possible by using accelerated tax
8 depreciation. Violating the normalization requirements can result in the loss of
9 the ability to claim accelerated depreciation on public utility property in the
10 future, which has a real cost to both the utility and its customers. It should be
11 avoided at all costs.

12

13 **Q. Are you aware of the balancing test set forth by the Kansas Supreme Court**
14 **for determining whether rates are “just and reasonable”?**

15 A. Yes, the Kansas Supreme Court has stated:

16 The leading cases in this area clearly indicate that the goal should be a rate
17 fixed within the “zone of reasonableness” after the application of a balancing
18 test in which the interests of all concerned parties are considered. In rate-
19 making cases, the parties whose interests must be considered and balanced are
20 these: (1) the utility’s investors vs. the ratepayers; (2) the present ratepayers
21 vs. the future ratepayers; and (3) the public interest.⁶
22

23 **Q. What evidence in this case should be considered when performing the**
24 **balancing test set forth by the Kansas Supreme Court?**

⁶ *Kan. Gas and Electric Co. v. State Corp Comm’n*, 239 Kan. 483, 488 (1986).

1 A. Staff's contention is the Agreement before the Commission comfortably passes
2 the balancing test set forth by the Kansas Supreme Court. The following supports
3 this assertion: (1) the agreed-upon tax savings balances the interests of the
4 utility's investors and the ratepayers because it appropriately takes into account
5 the reduction in federal income tax expense included in Black Hills' current cost
6 of service as a result of the TCJA and passes those cost saving to Black Hills'
7 customers in a timely manner; (2) Staff is not aware of any intergenerational
8 inequities in this Agreement, and therefore the Agreement provides a fair balance
9 between present and future ratepayers; and (3) the fact that both of the two factors
10 above have been met is itself an indication that the Agreement is in the public
11 interest generally. I will discuss this in greater detail below.

12

13 **Q. Does Staff believe the results of the Agreement are in the public interest?**

14 A. Yes. There were multiple interests represented by the Parties involved in the
15 Agreement, with CURB representing the interests of residential and small general
16 service ratepayers, Black Hills representing the interest of its management and
17 shareholders, and Staff attempting to balance each of those interests while
18 representing the interests of the public generally. The fact that these varied
19 interests were able to collaborate and present a unanimous resolution of the issues
20 discussed in this case strongly indicates the public interest standard has been met.

21 Generally speaking, the public interest is served when ratepayers are protected
22 from unnecessarily high prices, discriminatory prices and/or unreliable service.

1 More specifically, it is Staff's opinion that the Agreement meets the public
2 interest because:

- 3 • It is in the public interest to pass back savings to customers as soon as
4 possible and this Agreement accomplishes that;
- 5 • Each of the Parties represented their respective interests by putting time,
6 thought, and analysis into deriving a tax savings settlement position it
7 found reasonable;
- 8 • The tax savings was calculated and confirmed independently by each
9 Party based on the evidence in the record in the 14-502 Docket; and
- 10 • If this Agreement is approved, the Parties would avoid the costly and
11 time-consuming process of a fully-litigated hearing. It is in the public
12 interest to avoid these costs if possible and this Agreement accomplishes
13 this result.

14

15 **Q. Should the Commission accept the Agreement as a reasonable resolution of**
16 **the issues in this docket?**

17 A. Yes, the Agreement represents a reasonable resolution of the issues in this docket,
18 will result in just and reasonable rates, is in the public interest, is supported by
19 substantial competent evidence in the record, and falls within the realm of
20 reasonable debate and the zone of reasonableness.

21


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

23 A. Yes, thank you.

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

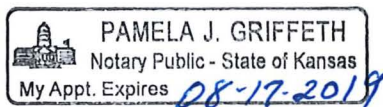
VERIFICATION

Andria N. Jackson, being duly sworn upon her oath deposes and states that she is Managing Auditor in the Utilities Division for the State Corporation Commission of the State of Kansas, that she has read and is familiar with the foregoing *Staff Testimony in Support of Black Hills' Settlement Agreement* and that the statements contained therein are true and correct to the best of her knowledge, information and belief.



Andria N. Jackson, Managing Auditor
Kansas Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 9th day of March, 2018.





Notary Public

My Appointment Expires: August 17, 2019

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff Testimony in Support of Black Hills' Settlement Agreement was served by electronic service on this 9th day of March, 2018, to the following:

MONTE PRICE
AMARILLO NATURAL GAS COMPANY
2915 I-40 WEST
AMARILLO, TX 79109
Fax: 806-352-3721
mwprice@anginc.net

BARRY CONSIDINE, PRESIDENT
AMERICAN ENERGIES GAS SERVICE, LLC
136 N MAIN
PO BOX 516
CANTON, KS 67428
barry@americanenergies.com

DAWN GRAFF, MIDSTREAM ACCOUNTING MANAGER
ANADARKO NATURAL GAS COMPANY
1099 18th Street
DENVER, CO 80202
dawn.graff@anadarko.com

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067
Fax: 785-242-1279
jflaherty@andersonbyrd.com

SHELLY M BASS, SENIOR ATTORNEY
ATMOS ENERGY CORPORATION
5430 LBJ FREEWAY
1800 THREE LINCOLN CENTRE
DALLAS, TX 75240
shelly.bass@atmosenergy.com

KEVIN C FRANK, SENIOR ATTORNEY
ATMOS ENERGY CORPORATION
5430 LBJ FREEWAY
1800 THREE LINCOLN CENTRE
DALLAS, TX 75240
kevin.frank@atmosenergy.com

JENNIFER G. RIES, VICE PRESIDENT, RATES AND
REGULATORY AFFAIRS-COLORADO/KANSAS
ATMOS ENERGY CORPORATION
1555 BLAKE ST STE 400
DENVER, CO 80202
jennifer.ries@atmosenergy.com

JAMES LLOYD
BARTON HILLS WATER DISTRICT
66 NE 20 RD
GREAT BEND, KS 67530-9703
bartonrwd@ruraltel.net

ROBERT J. AMDOR, MANAGER, REGULATORY
SERVICES
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
1102 E FIRST ST
PAPILLION, NE 68046
Fax: 402-829-2227
robert.amdor@blackhillscorp.com

ANN STICHLER, SR. REGULATORY
ANALYST-REGULATORY SERVICES
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC
D/B/A BLACK HILLS ENERGY
1102 EAST 1ST ST
PAPILLION, NE 68046
ann.stichler@blackhillscorp.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

GLEND A CAFER, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
Fax: 785-233-3040
glenda@caferlaw.com

TERRI PEMBERTON, ATTORNEY
CAFER PEMBERTON LLC
3321 SW 6TH ST
TOPEKA, KS 66606
Fax: 785-233-3040
terri@caferlaw.com

THOMAS J. CONNORS, ATTORNEY AT LAW
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
tj.connors@curb.kansas.gov

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.nickel@curb.kansas.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
s.rabb@curb.kansas.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.smith@curb.kansas.gov

BRENT CUNNINGHAM, VICE PRESIDENT & GENERAL
MANAGER
CUNNINGHAM TELEPHONE COMPANY, INC.
220 W MAIN
PO BOX 108
GLEN ELDER, KS 67446
Fax: 785-545-3277
brent@ctctelephony.tv

TRENT BOALDIN
ELKHART TELEPHONE COMPANY, INC.
610 S COSMOS
PO BOX 817
ELKHART, KS 67950
Fax: 620-697-9997
tdboaldin@epictouch.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
EMBARQ MISSOURI
D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 616031
john.idoux@centurylink.com

ANGELA CLOVEN
EMPIRE DISTRICT ELECTRIC COMPANY
PO BOX 127
602 S JOPLIN AVENUE
JOPLIN, MO 64802-0127
Fax: 417-625-5169
acloven@empiredistrict.com

CHRIS KRYGIER, DIRECTOR, RATES AND REGULATORY
AFFAIRS (CENTRAL REGION)
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Fax: 417-625-5169
chris.krygier@libertyutilities.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

CHARLOTTE NORTH, RATES SUPERVISOR
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Fax: 417-625-5169
charlotte.north@libertyutilities.com

THOMAS E. GLEASON, JR., ATTORNEY
GLEASON & DOTY CHTD
PO BOX 6
LAWRENCE, KS 66049-0006
Fax: 785-856-6800
gleason@sunflower.com

TONYA M MURPHY, SEC/TREA.
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
Fax: 785-637-5590
tmurphy@gorhamtel.com

RICHARD BALDWIN, PRESIDENT
HOME TELEPHONE COMPANY, INC.
211 S MAIN ST
BOX 8
GALVA, KS 67443
Fax: 620-654-3122
rbaldwin@hci-ks.com

COLLEEN R. JAMISON
JAMES M. CAPLINGER, CHARTERED
823 SW 10TH AVE
TOPEKA, KS 66612-1618
Fax: 785-232-0724
colleen@caplinger.net

RONALD A. KLOTE, DIRECTOR, REGULATORY AFFAIRS
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PLACE
1200 MAIN, 19TH FLOOR
KANSAS CITY, MO 64105
Fax: 816-556-2110
ronald.klote@kcpl.com

MARK DOTY
GLEASON & DOTY CHTD
401 S MAIN ST STE 10
PO BOX 490
OTTAWA, KS 66067-0490
Fax: 785-842-6800
doty.mark@gmail.com

MICHAEL J. MURPHY, PRESIDENT & MANAGER
GORHAM TELEPHONE COMPANY
100 MARKET
PO BOX 235
GORHAM, KS 67640
Fax: 785-637-5590
mmurphy@gorhamtel.com

ROBERT A. KOCH, PRESIDENT/GEN MGR
H&B COMMUNICATIONS, INC.
108 N MAIN
PO BOX 108
HOLYROOD, KS 67450
Fax: 785-252-3229
robkoch@hbcomm.net

MARK WADE, VP OF OPERATIONS
J.B.N. TELEPHONE COMPANY, INC.
PO BOX 111
HOLTON, KS 66436
Fax: 785-866-4121
mark@haviglandtelco.com

ROBERT J. HACK, LEAD REGULATORY COUNSEL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
rob.hack@kcpl.com

TIM RUSH, DIR. REGULATORY AFFAIRS
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 31ST FLOOR (64105)
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2110
tim.rush@kcpl.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

ROGER W. STEINER, CORPORATE COUNSEL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 31ST FLOOR (64105
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
roger.steiner@kcpl.com

ANTHONY WESTENKIRCHNER, SENIOR PARALEGAL
KANSAS CITY POWER & LIGHT COMPANY
ONE KANSAS CITY PL, 1200 MAIN ST 31ST FLOOR (64105
PO BOX 418679
KANSAS CITY, MO 64141-9679
Fax: 816-556-2787
anthony.westenkirchner@kcpl.com

SAMUEL FEATHER, DEPUTY GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
Fax: 785-271-3354
s.feather@kcc.ks.gov

MICHAEL NEELEY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
Fax: 785-271-3167
m.neeley@kcc.ks.gov

JANET BUCHANAN, DIRECTOR- REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
Fax: 913-319-8622
janet.buchanan@onegas.com

JUDY JENKINS, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
Fax: 913-319-8622
judy.jenkins@onegas.com

HARRY LEE, PRESIDENT/GENERAL MANAGER
LAHARPE TELEPHONE COMPANY, INC.
D/B/A LAHARPE LONG DISTANCE
109 W 6TH ST
PO BOX 123
LA HARPE, KS 66751
harry.lee@laharpetel.com

DIANTHA STUTESMAN, BUSINESS MANAGER,
PRESIDENT AND PARTNER
MADISON TELEPHONE COMPANY, INC.
117 NORTH THIRD
P O BOX 337
MADISON, KS 66860
mtn.diantha@gmail.com

MARK E. CAPLINGER
MARK E. CAPLINGER, P.A.
7936 SW INDIAN WOODS PL
TOPEKA, KS 66615-1421
mark@caplingerlaw.net

KATHY BILLINGER, CEO/GENERAL MANAGER
PEOPLES TELECOMMUNICATIONS, LLC
208 N BROADWAY
PO BOX 450
LA CYGNE, KS 66040
kathy@peopletelecom.net

JANET BATHURST, MANAGER
S&A TELEPHONE COMPANY, INC.
413 MAIN ST
PO BOX 68
ALLEN, KS 66833
Fax: 620-528-3226
jbathurst@satelephone.com

KENDALL S. MIKESELL, PRESIDENT
SOUTHERN KANSAS TELEPHONE COMPANY, INC.
112 S LEE ST
PO BOX 800
CLEARWATER, KS 67026-0800
Fax: 620-584-2268
kendall.mikesell@sktcompanies.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

LINDSAY CAMPBELL, EXECUTIVE VP - GENERAL
COUNSEL
SOUTHERN PIONEER ELECTRIC COMPANY
1850 W OKLAHOMA
PO BOX 430
ULYSSES, KS 67880-0430
Fax: 620-356-4306
lcampbell@pioneerelectric.coop

CHANTRY SCOTT, CFO, VP OF FINANCE AND
ACCOUNTING
SOUTHERN PIONEER ELECTRIC COMPANY
1850 WEST OKLAHOMA
PO BOX 430
ULYSSES, KS 67880
Fax: 620-356-4306
cscott@pioneerelectric.coop

MIKE MCEVERS
TEXAS-KANSAS-OKLAHOMA GAS, L.L.C.
PO BOX 1194
DALHART, TX 79022
Fax: 806-244-4211
mike@tkogas.com

BENJAMIN FOSTER, PRESIDENT & CEO
TWIN VALLEY TELEPHONE, INC.
22 SPRUCE
PO BOX 395
MILTONVALE, KS 67466
Fax: 785-427-2216
ben.foster@tvttinc.net

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE COMPANY OF EASTERN KANSAS
D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
john.idoux@centurylink.com

JEFF WICK, PRESIDENT/GENERAL MANAGER
WAMEGO TELECOMMUNICATIONS COMPANY, INC.
1009 LINCOLN
PO BOX 25
WAMEGO, KS 66547-0025
Fax: 785-456-9903
jwick@wtcks.com

RANDY MAGNISON, EXEC VP & ASST CEO
SOUTHERN PIONEER ELECTRIC COMPANY
1850 W OKLAHOMA
PO BOX 430
ULYSSES, KS 67880-0430
Fax: 620-356-4306
rmagnison@pioneerelectric.coop

MIKE BREUER, PRESIDENT
SUBURBAN WATER CO.
P.O. BOX 588
BASEHOR, KS 66007-0588
Fax: 913-724-1505
mike@suburbanwaterinc.com

MARK M. GAILEY, PRESIDENT & GENERAL MANAGER
TOTAH COMMUNICATIONS, INC.
101 MAIN ST
PO BOX 300
OCHELATA, OK 74051-0300
Fax: 918-535-2701
mmgailey@totelcsi.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE CO. OF KANSAS
D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
Fax: 913-345-6756
john.idoux@centurylink.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL
AFFAIRS
UNITED TELEPHONE COMPANY OF SOUTHCENTRAL
KANSAS
D/B/A CENTURYLINK
600 NEW CENTURY PKWY
NEW CENTURY, KS 66031
john.idoux@centurylink.com

CATHRYN J. DINGES, SENIOR CORPORATE COUNSEL
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
Fax: 785-575-8136
cathy.dinges@westarenergy.com

CERTIFICATE OF SERVICE

18-GIMX-248-GIV

JEFFREY L. MARTIN, VICE PRESIDENT, REGULATORY
AFFAIRS
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
jeff.martin@westarenergy.com

LARRY WILKUS, DIRECTOR, RETAIL RATES
WESTAR ENERGY, INC.
FLOOR #10
818 S KANSAS AVE
TOPEKA, KS 66601-0889
larry.wilkus@westarenergy.com

GREGORY REED, CEO
WHEAT STATE TELEPHONE COMPANY, INC.
PO BOX 320
UDALL, KS 67146
Fax: 620-782-3302
greg.reed@ensignal.com

BRIAN BOISVERT, GENERAL MANAGER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
Fax: 785-658-3344
boisvert@wilsoncom.us

SCOTT GRAUER
WILSON TELEPHONE COMPANY, INC.
2504 AVE D
PO BOX 190
WILSON, KS 67490-0190
Fax: 785-658-3344
scott@wilsoncommunications.co

KATHY PRICE, GENERAL MANAGER*
ZENDA TELEPHONE COMPANY, INC.
208 N MAIN
PO BOX 128
ZENDA, KS 67159
Fax: 620-243-7611
kprice@zendatelephone.com



Pamela Griffeth
Administrative Specialist