**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 Approval of Its Purchase of Southern Star Central Gas Pipeline, Inc.'s Facilities Used to Furnish Natural Gas Service to Certain Customers and Approval of Customer-Specific Certificates of Public Convenience and Necessity to Serve Said Customers.	)	Docket No. 24-KGSG-237-CON

DIRECT TESTIMONY

OF

JANET L. BUCHANAN

ON BEHALF OF KANSAS GAS SERVICE

A DIVISION OF ONE GAS, INC.

MARCH 15, 2024

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A DIVISION OF ONE GAS, INC.
DOCKET NO. 24-KGSG-237-CON

I. <u>Introduction, Qualifications, and Purpose</u>

Q. Please state your name and business address.

A. My name is Janet L Buchanan, and my business address is 7421 W. 129th Street, Overland Park, Kansas, 66213.

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

A. I am the Director of Rates and Regulatory Reporting for Kansas Gas Service ("KGS" or the "Company"), which is a division of ONE Gas, Inc. ("ONE Gas").

Q. Please describe your education and professional experience.

A. I earned a Bachelor of Arts degree and a Master of Arts degree in economics from the University of Kansas. From June 1993 through August 1998 and from May 1999 through August 2011, I worked for the Kansas Corporation Commission ("Commission" or "KCC") in various positions with varying levels of responsibility for examining rates for natural gas, electric and telecommunications utilities, researching current policy issues within the industries, and managing projects.[1] Positions held

[1] I worked for the Kansas Department of Revenue as a Policy and Program Analyst providing the fiscal impact of proposed changes in the mineral severance tax and the motor fuel tax from September 1998 through April 1999.

included: Utility Rates Analyst, Senior Research Economist, Managing Research Economist, Telecommunications Economist, Senior Telecommunications Analyst, Senior Managing Research Analyst, Chief of Telecommunications and Chief of Energy Efficiency and Telecommunications. In September 2011, I joined Texas Gas Service Company, a division of ONE Gas, Inc., as a Manager of Rates and Regulatory Analysis. I was promoted to my current position in October 2017.

Q. Was this testimony prepared by you or under your direct supervision?

A. Yes, it was.

Q. Have you previously testified before this Commission?

A. Yes, I have testified before the Commission on numerous occasions.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to support KGS's application for approval of an Asset Purchase Agreement ("APA") executed between the Company and Southern Star Central Gas Pipeline, Inc. ("Southern Star") for the transfer of certain assets, customers and accounts related to Domestic Customers and to show that the APA is in the public interest.[2] To accomplish this, I compare the proposed transaction to the Commission's Merger Standards. KGS believes the transaction meets the requirements of the Merger Standards, is in the public interest, and should be approved.

II. Description of Proposed Transaction

Q. Please provide a general overview of the proposed transaction.

A. Southern Star is an interstate natural gas pipeline that ships gas across the central United States. While Southern Star's primary business is the interstate transportation

[2] These types of customers are often referred to as "farm tap," "irrigation," and "domestic" customers. Consistent with the Application, this testimony refers to these customers as "Domestic Customers."

of natural gas, it does provide service to some individual customers pursuant to right-of-way agreements (i.e., easements). Southern Star is in the process of transferring domestic customers, meters, and related facilities, commonly referred to as "farm taps", to qualified local distribution companies. On August 3, 2023, Southern Star received approval from the Federal Energy Regulatory Commission ("FERC") to abandon by sale 1,042 domestic meters to KGS. The facilities included in the transaction are comprised of all pipes, meters, distribution lines and other equipment which are on the downstream side of Southern Star's transmission lines and connected to the service and yard lines of Domestic Customers. Additionally, the transaction includes customer accounts (including special billing arrangement taps), account records, technical information and easements.

The 1,042 Domestic Customers covered by this transaction can be placed in two groups. The first group, comprised of 848 Domestic Customers, are currently considered KGS customers. KGS maintains the facilities, arranges for the necessary supply of gas, and issues monthly billing. The *facilities* Southern Star uses to serve this group will be transferred to KGS. The second group, comprised of 194 Domestic Customers, will become new customers of KGS. These customers have special arrangements with Southern Star due to their individual right-of-way agreements. In addition to purchasing facilities Southern Star uses to serve these customers, their accounts will also be transferred to KGS. The upstream transportation contracts with Southern Star will be amended to include the new KGS customers.

III. <u>Review of Commission Merger Standards</u>

Q. What are the Commission's merger standards?

A. The Merger Standards are eight factors which assist the Commission in evaluating whether a merger or acquisition is in the public interest. Specifically:

(a) The effect of the transaction on consumers, including:

(i) the effect of the proposed transaction on the financial condition of the newly created entity as compared to the financial condition of the stand-alone entities if the transaction did not occur;

(ii) reasonableness of the purchase price, including whether the purchase price was reasonable in light of the savings that can be demonstrated from the merger and whether the purchase price is within a reasonable range;

(iii) whether ratepayer benefits resulting from the transaction can be quantified;

(iv) whether there are operational synergies that justify payment of a premium in excess of book value; and,

(v) the effect of the proposed transaction on the existing competition.

(b) The effect of the transaction on the environment.

(c) Whether the proposed transaction will be beneficial on an overall basis to state and local economies and to communities, or the state generally, and whether measures can be taken to mitigate harm.

(d) Whether the proposed transaction will preserve the jurisdiction of the Commission and the capacity of the Commission to effectively regulate and audit public utility operations in the state.

(e) The effect of the transaction on affected public utility shareholders.

(f) Whether the transaction maximizes the use of Kansas energy resources.

(g) Whether the transaction will reduce the possibility of economic waste.

(h) What impact, if any, the transaction has on the public safety.

Q. How were the Commission's merger standards developed?

A. In the Commission's order approving the Kansas Power & Light and Kansas Gas & Electric merger in the consolidated Docket Nos. 172,745-U and 174,155-U, the

Commission stated mergers should be approved where the applicant can demonstrate that the merger "will promote the public interest."[3] Specifically, the Order listed several factors to consider in determining whether the public interest is promoted.[4] The Commission later confirmed its Merger Standards in Docket No. 97-WSRE-676-MER but provided additional commentary in its order indicating that consideration could be given to other relevant facts and circumstances specific to a particular proposed merger. The Commission has applied the Merger standards in several dockets:

- 13-BHCG-509-ACQ (Black Hills' acquisition of Anadarko's HRDS holdings);
- 14-KGSG-100-MIS (ONEOK's separation of its natural gas utility distribution business into a stand-alone, publicly-traded company, ONE Gas);
- 16-BHCG-144 ACQ (Black Hills' acquisition of Anadarko's West HRDS holdings);
- 16-KCPE-593-ACQ (The proposed acquisition of Westar Energy by Great Plains Energy), and
- 18-KCPE-085-MER (The merger of Westar Energy and Great Plains Energy as Evergy).

Q. Are the merger standards the appropriate standard to evaluate this docket's proposed transaction?

A. The Merger Standards provide an appropriate guide for evaluating public utility acquisitions in Kansas. While KGS believes its transaction with Southern Star is not an acquisition *per se*, KGS recognizes parties and the Commission would find additional context useful in reviewing the contract. The APA should be evaluated like any other Commission-jurisdictional contract. KGS is providing this analysis of the

[3] Order, Consolidated Dockets 172,745-U and 174,155-U, p. 35 (Nov. 14, 1991).
[4] *Id.* at pp. 35 - 36.

proposed transaction in light of the Merger Standards to demonstrate that it is reasonable and in the public interest.

IV. <u>Analysis of The Transaction Under The Merger Standards</u>

Q. Will you please review the first merger standard?

A. Merger Standard (a) evaluates the effect of the proposed transaction on consumers. It has five subparts. I address each of these subparts in turn, ultimately concluding the effect of the proposed transaction is beneficial to consumers and is in the public interest.

The effect of the proposed transaction on the financial condition of the newly created entity as compared to the financial condition of the stand-alone entities if the transaction did not occur.

Q. Can you describe the proposed transaction's effects on the financial condition of the entities?

A. The proposed transaction should not negatively impact KGS or Southern Star. This is because there is no newly created entity resulting from the proposed transaction. As Southern Star represented to FERC:

> service to domestic users from these farm taps is not part of Southern Star's primary business. Ownership, operation, and maintenance of these domestic meters, however, consumes a significant amount of time and effort. To improve the safe and efficient operation of its system and reduce operating costs, Southern Star has made the business decision to eliminate its ownership and operation of domestic meters associated with farm taps on its system by transferring such ownership and operation to a qualified local distribution company.

KGS is a division of ONE Gas, Inc., a major investor-owned public utility serving 2.3 million customers across three states. With a market cap of over $3 billion, ONE Gas holds investment-grade credit ratings (Moody's: A3 Stable; S&P: A- Stable) with significant access to capital. Most of the Domestic Customers are already KGS customers. For 848 Domestic Customers, KGS is simply purchasing assets from

Southern Star that Southern Star has used to provide service to these customers. For the 194 Domestic Customers who are new to KGS, the Company will fully integrate these customers into the Company's operations, providing them the same financial stability as any other KGS customer. As a result of the transaction, KGS's customer base will grow 194 customers, which is financially beneficial to KGS and its customers through the incremental revenue received from these customers. At the same time, Southern Star will not be negatively impacted. The gas used to serve these customers will continue to ship on Southern Star's pipeline, allowing Southern Star to receive revenue from KGS's service to these customers.

The reasonableness of the purchase price, including whether the purchase price was reasonable in light of the savings that can be demonstrated from the merger and whether the purchase price is within a reasonable range.

Q. Is the purchase price reasonable?

A. Yes, the purchase price is reasonable. As shown in KGS's Supplemental Response to Commission Staff Data Request 17, KGS is paying slightly below the net book value of Southern Star's assets. The associated purchase price for the assets to be included in rate base is less than KGS's average embedded cost for residential customers. Additionally, there is no acquisition premium associated with the proposed transaction.

Whether ratepayer benefits resulting from the transaction can be quantified.

Q. Can the ratepayer benefits from this transaction be quantified?

A. Yes. The most visible benefit from the proposed transaction is the continued natural gas service provided to the Domestic Customers. As noted in Southern Star's FERC filing, Southern Star is transitioning its operations away from serving domestic farm tap customers. If a local distribution company, like KGS, does not continue serving these customers then they could lose access to natural gas. For example, a farm tap customer may be converted to propane. This could lead to higher bills. By purchasing assets and certain customer accounts, KGS will enable these customers to continue receiving natural gas service. For the 848 Domestic Customers currently served by KGS, this transition will appear seamless. For the remaining 194 Domestic Customers who have special arrangements with Southern Star, they will continue to receive natural gas service under their Southern Star-negotiated special rates. KGS will bill Southern Star for these customers' usage, and Southern Star will pay KGS per the customer-specific right-of-way agreement. For natural gas consumption above and beyond the special arrangement, KGS will bill the customer at its Commission-approved rates and tariffs. Thus, neither KGS's existing customers nor the Domestic customers will be harmed.

Whether there are operational synergies that justify payment of a premium in excess of book value.

Q. Is KGS paying a premium in excess of book value?

A. No. KGS will pay Southern Star $1,400 per Domestic Customer. This is slightly below the net book value of the assets. Thus, there is no acquisition premium associated with this transaction.

The effect of the proposed transaction on the existing competition.

Q. What is the proposed transaction's effect on existing competition?

A. The transaction should not negatively impact competition between Southern Star and KGS. KGS does not compete against Southern Star for the retail sale of natural gas. A Domestic Customer will continue to have access to alternative fuel sources should the customer choose to take advantage of another fuel source for those applications that natural gas currently serves. In addition, the proposed transaction will not prevent customers from directly connecting with Southern Star. These customers are typically large volume natural gas users who connect directly with interstate pipelines, procure their own gas supplies, and then ship these supplies across interstate pipelines. The APA requires Southern Star to provide KGS the opportunity to serve these customers but does not limit customer choice.

Q. Does the proposed transaction satisfy merger standard (a) and its sub parts?

A. Yes, it does.

Q. What is the Commission's second merger standard?

A. This merger standard requires discussion of the effect of the transaction on the environment.

Q. What is the effect of the transaction on the environment?

A. The transaction should not impact the environment. The Domestic Customers receiving natural gas will continue to receive natural gas. Since the transaction is simply transferring ownership of certain pipeline facilities and accounts, it should not have any effect on the environment.

Q. Does the proposed transaction satisfy merger standard (b)?

A. Yes, it does.

Q. What is the Commission's third merger standard?

A. The third Merger Standard requires a discussion of whether the proposed transaction will be beneficial on an overall basis to state and local economies and to communities in the area served by the resulting public utility operations in the state. It also requires a discussion of whether the proposed transaction will likely create labor dislocations that may be particularly harmful to local communities, or the state generally, and whether measures can be taken to mitigate the harm.

Q. How does the proposed transaction impact the state's economies, communities, and labor force?

A. The transaction ensures rural Kansans continue to have access to safe, affordable, and reliable natural gas. Among those retaining service are customers using natural gas to operate irrigation systems, thus allowing business to continue to access the same range of fuel sources they currently enjoy to manage their businesses in the manner the irrigators finds profitable. Additionally, the APA allows new customers to request to be directly connected to Southern Star's pipeline. If Southern Star receives a request to directly connect, the APA provides KGS with an opportunity to serve a new customer. There should be no labor force disruptions. Southern Star is simplifying its operations by transferring Domestic Customers to local distribution companies. The transaction does not impact Southern Star's core business of operating a major interstate natural gas transmission pipeline.

Q. Does the proposed transaction satisfy merger standard (c)?

A. Yes, it does.

Q. What is merger standard (d)?

A. This Merger Standard requires a discussion of whether the proposed transaction will preserve the jurisdiction of the KCC and the capacity of the KCC to effectively regulate and audit public utility operations in the state.

Q. What is the effect of the proposed transaction on the Commission's jurisdiction?

A. The Commission's jurisdiction will be preserved. KGS is a 100% regulated local distribution company already subject to oversight and regulation from the Commission. If the transaction is approved, the Commission will obtain jurisdiction over all Domestic Customers subject to this transaction. KGS will provide Domestic Customers service pursuant to customer-specific certificates and in accordance with its Commission-approved rates, terms, and conditions. Likewise, customers will be able to contact the Commission if they have any concerns with KGS.

Q. Does the proposed transaction satisfy merger standard (d)?

A. Yes, it does.

Q. What is merger standard (e)?

A. This Merger Standard requires a discussion of the effect of the transaction on affected public utility shareholders.

Q. What is the effect of the transaction on KGS's shareholders?

A. KGS is one of three operating divisions of ONE Gas, a publicly traded company. Given the size of ONE Gas' market capitalization (i.e., over $3 billion) to the transaction's size, there should be a beneficial (though minimal) impact to KGS's shareholders. As I noted before, no acquisition premium is being paid for this transaction. Likewise, the value of the assets purchased is less than KGS's per customer average embedded cost. ONE Gas' shareholders will benefit slightly from the opportunity to earn a return on and return of the value of the assets used to serve Domestic Customers. In addition, the incremental revenues received from adding the Domestic Customers who have special arrangements with Southern Star to KGS's overall customer base will work to offset incremental operating costs.

Q. Does the proposed transaction satisfy merger standard (e)?

A. Yes, it does.

Q. What is merger standard (f)?

A. This Merger Standard requires discussion of whether the transaction maximizes the use of Kansas energy resources.

Q. Does the proposed transaction maximize Kansas' energy resources?

A. Yes. Similar to KGS's proposed acquisition of the American Energies natural gas system in Docket No. 24-KGSG-284-ACQ, this transaction will continue to allow Kansans to take advantage of pipeline quality gas shipped over the nation's interstate pipeline network. Some of the gas used to serve KGS's customers may originate in wells located in Kansas. Adding customers to KGS's system further supports the state's demand for natural gas and helps support the industry.

Q. Does the proposed transaction satisfy merger standard (f)?

A. Yes, it does.

Q. What is merger standard (g)?

A. Whether the transaction will reduce the possibility of economic waste.

Q. Does the transaction reduce the possibility of economic waste?

A. Yes. By allowing current Domestic Customers to continue to receive natural gas service, their investment in facilities and equipment which utilizes natural gas is preserved. If natural gas service were to cease, customers would have to turn to alternative, and potentially more expensive, fuels to meet their residential and business needs. Additionally, there may be equipment conversion costs associated with the switch to an alternative fuel. These expenses are avoided if customers are able to continue to receive natural gas service.

Q. Does the proposed transaction satisfy merger standard (g)?

A. Yes, it does.

Q. What is merger standard (h)?

A. This Merger Standard requires a discussion of what impact, if any, the transaction has on public safety.

Q. How does the proposed transaction impact public safety?

A. The proposed transaction improves public safety by clarifying and simplifying which entity is responsible for maintaining pipeline facilities. Generally speaking, at each tap subject to this transaction, KGS will acquire all of the facilities downstream of the first above-ground valve off of Southern Star's transmission line. Specifically, all:

> facilities, pipes, meters, distribution lines, other equipment and installations of every kind and nature which are on the downstream side of the first above-ground valve located over the transmission lines of Southern Star and up to and including the valve used to connect such facilities to the service line owned by the irrigation or farm customers and which are used in connection with pressure regulation and metering the gas sold to the said farm and irrigation customers,

From this, it is clear KGS will be responsible for all facilities between the first valve and the customer's service or yard-line.

As a result of the proposed transaction, additional assets become subject to KGS and the Commission's safety regulations. For example, customer-owned service and yard lines would become subject to K.A.R. 82-11-8, which requires KGS to ensure the installation or repair of yard lines meets testing, maintenance, and replacement requirements outlined in other Kansas regulations.

By officially transferring the Domestic Customers and their facilities to KGS, KGS will become responsible for maintaining service lines or yard lines in accordance with its Commission-approved tariffs and Distribution Integrity Management Plan. If any of these service or yard lines are unprotected bare steel, they will be integrated into KGS's bare steel replacement program and replaced accordingly. Likewise, these service and yard lines of the new Domestic Customers with special arrangements with Southern Star will be integrated into KGS's leak survey and pipeline patrol programs. The additional oversight and responsibility provided by officially adding these customers to KGS's customer base promotes public safety.

Q. Does the proposed transaction satisfy merger standard (h)?

A. Yes, it does.

V. <u>Kansas Gas Service's Operations and Plan of Integration</u>

Q. Can you briefly describe KGS's operations?

A. Yes. KGS provides retail natural gas service to approximately 648,000 customers in over 360 Kansas communities. KGS maintains a workforce across the state and has nearly 1,000 employees. The rates, terms, and conditions of the service KGS provides to its customers are regulated by the Commission and contained in KGS's Commission-approved tariffs. KGS's tariffs are incorporated into my testimony by reference.

Q. Does KGS provide service near Southern Star's customers?

A. Yes. Although the Domestic Customers are located all throughout the state and are not located reasonably close to KGS's distribution system that would otherwise allow KGS to serve these customers, the Domestic Customers are aligned with KGS's service territory as illustrated by the map provided in Exhibit JLB-1.

Q. Why is KGS seeking to acquire Southern Star's Domestic Customers?

A. The Domestic Customers and assets to be acquired are located near KGS's service territory. KGS expects to be able to use existing employees, offices, and equipment located in the area to provide service to the new Domestic Customers. KGS has substantial experience in serving customers and communities in Kansas. In short, acquiring and serving the Domestic Customers fits well with KGS's existing operations.

KGS is not seeking to purchase the assets or accounts associated with every Southern Star Domestic Customer in Kansas. As noted in CONFIDENTIAL Exhibit 5 to the Application, Kansas Gas Service intends to transfer certain Domestic Customers it serves to another Kansas natural gas public utility. As Southern Star transitions away from serving Domestic Customers, customers are transferred to utilities geographically and organizationally situated to best utilize existing resources.

In FERC Docket No. CP24-22, Southern Star requested approval to abandon by sale approximately 273 Domestic Customers to Black Hills Service Company, LLC and Black Hills/Kansas Gas Utility Company, LLC (collectively "Black Hills"). On February 28, 2024, FERC issued a delegated order approving the transaction between Southern Star and Black Hills. With the approval of this transaction at FERC, KGS can remove the confidentiality designation contained in Exhibit 5 to the Application.

Likewise, the purchase price is reasonable. As I outlined in my testimony on the Merger Standards, there is no acquisition premium associated with the proposed transaction.

Q. How does KGS plan to finance the proposed transaction?

A. KGS intends to pay cash for the assets.

Q. How will the assets be operated by KGS?

A. KGS intends to incorporate and roll-in Southern Star's assets and Domestic Customers into KGS's overall utility operations. The acquired assets will be added to KGS's rate base at their purchase price, and the revenues and expenses related to operating the assets will be added to KGS's revenues and expenses.

Q. Does KGS plan to hire any additional employees to execute the proposed transaction?

A. No. KGS intends to use its existing Kansas employees to operate and maintain the acquired assets.

Q. What rates will the Domestic Customers be charged?

A. All Domestic Customers will be charged KGS's Commission-approved rates and charges. For Domestic Customers who have special arrangements with Southern

Star, KGS will bill Southern Star the difference between KGS's then-current tariff rate and the rate actually charged by KGS pursuant to the customer's applicable special arrangements. By performing billing this way, the original special arrangement reached between a customer and Southern Star is honored, and KGS collects its routine charges.

Q. What is KGS's policy on capital expenditures?

A. KGS maintains a strong commitment to provide safe, reliable, and affordable natural gas to the communities it serves. KGS will make capital expenditures necessary to meet these commitments. If the Domestic Customers and assets are acquired by KGS, this commitment would extend to the Domestic Customers.

Q. Will KGS inform Southern Star's customers about the acquisition, as well as the rates to be charged?

A. Yes. In late 2023, KGS sent letters to all of the Southern Star Domestic Customers who had special arrangements with Southern Star informing them of the proposed transaction. The notice informed the customers of this docket and provided them an opportunity to submit comments directly to KGS. On December 29, 2023, KGS filed a report of the comments it received in this docket.

Q. Has KGS prepared a schedule showing a rate comparison between the rates currently charged by Southern Star and those charged by KGS?

A. No. 848 Domestic Customers are already billed KGS's Commission-approved rates. For these customers, the proposed transaction will appear seamless. KGS will simply take ownership of Southern Star's assets and become responsible for the maintenance of service and yard lines up to the first wall of residential premises. For Southern Star's Special Arrangement Domestic Customers, as I discussed earlier the APA allows Southern Star to continue to honor their arrangement. Only natural gas consumption beyond each customer's special arrangement will be billed to the customer at KGS's Commission-approved rates. Therefore, it is unnecessary to create rate comparisons.

Q. Are there any additional items you would like to address?

A. Yes. The City of Humbolt, Kansas is interconnected with Southern Star. The meter for the city (#8783) was mistakenly included in the list of Domestic Customers to be transferred to KGS. KGS and Southern Star have agreed to remove this meter from the Final Bill of Sale.

VI. Conclusion

Q. What does your testimony show?

A. The proposed transaction satisfies all of the Commission's Merger Standards. Because of this, the Commission should find the proposed transaction is in the public interest and should be approved.

Q. Does this conclude your testimony.

A. Yes, it does.

VERIFICATION

STATE OF KANSAS)
) ss.
COUNTY OF JOHNSON)

Janet Buchan, being duly sworn upon her oath, deposes and states that she is the Director, Rates and Regulatory Reporting for Kansas Gas Service, a Division of ONE Gas, Inc.; that she has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of her knowledge, information, and belief.

Janet Buchanan

Janet Buchanan

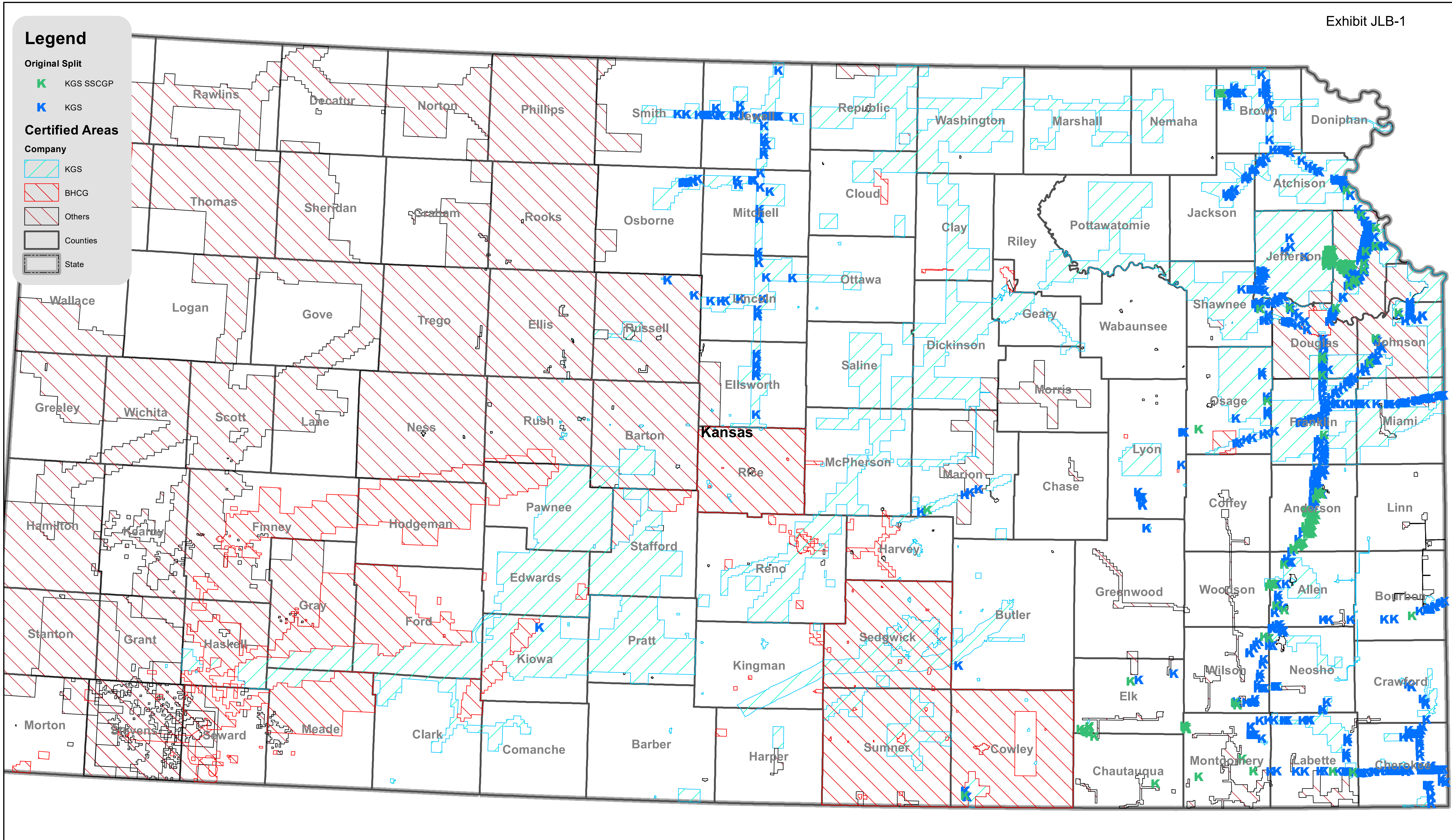
Subscribed and sworn to before me this 19th day of March 2024.

NOTARY PUBLIC

STATE OF KANSAS NOTARY PUBLIC
STEPHANIE FLEMING
My Appointment Expires
June 5, 2026

My appointment Expires:
6/5/26

Exhibit JLB-1



Southern Star Taps
KGS SSCGP
Revised 3/14/24

ONE Gas

1 in = 25 miles

Date Printed: 3/14/2024

CERTIFICATE OF SERVICE

I, Robert Elliott Vincent, hereby certify that a copy of the above and foregoing *Direct Testimony – Janet Buchanan Filing* was forwarded this 15th day of March 2024, addressed to:

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